

# CITY OF LAS VEGAS

## REVENUE REPORT

### THIRD QUARTER FY2008



March 31, 2008

**City of Las Vegas**  
**Quarterly Revenue Report**  
**Fiscal Year 2007-2008**

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## **FY2008 Third Quarter Revenue Highlights**

General Fund revenues through the third quarter of FY2008 increased approximately \$5.07 million—1.50%. Through the third quarter of FY2007 there was an increase of 4.9% (\$15.7 million) compared to the same period in FY2006. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues decreased -3.22% (approximately -\$5.02 million). Consolidated tax, which accounts for over 97% of the revenue in the category, declined -3.28% (approximately \$5.0 million). The slowdown in the housing market and the slowing national and local economy have all contributed to the decline noted in the City's main revenue source.
- Taxes through the third quarter of FY2008 increased 8.3% (roughly \$7.2 million) compared to the prior year. Real Property taxes increased \$7.6 million (9.42%) while Personal Property taxes declined \$534 thousand (-13.4%). The drop in Personal Property taxes was due to the slowing economy and the waning housing market.
- Licenses and Permits increased 0.95% (approximately \$562 thousand) through the third quarter of FY2008. Franchise Fees increased 6.3% (\$2.4 million) due to a healthy increase in the Electric Utility Franchise fees—rate increases and more demand were the stimulus. On the downside, Other Licenses and Permits were down -46% (roughly -\$1.9 million) due to the decline in the housing market.
- Charges for Services decreased -1.6% (approximate decline of \$321 thousand) through the third quarter of FY2008. Corrections Charges decreased -9.44% (-\$482 thousand) due to less beds rented to Federal Inmates, while Reimbursable Charges declined -16.28% (-\$432 thousand) due to a lower allocation rate in connection with the General Government Cost Allocation. On the upside, Municipal Court charges increased 10.8% (\$351 thousand) in part due to more business.
- Fines and Forfeits increased 6.6% (\$794 thousand) through the third quarter of FY2008—due to more business.
- Miscellaneous fees increased 66% (approximately \$7.9 million) due to a large payment received as payment for a legal settlement, as well as, a deposit made to the City by a developer in connection with downtown. Also, Rentals increased 84% (roughly \$826 thousand) primarily due to rents from the “Atrium” building--\$806 thousand in rents from December to March.

### **Selected Enterprise Fund Revenue:**

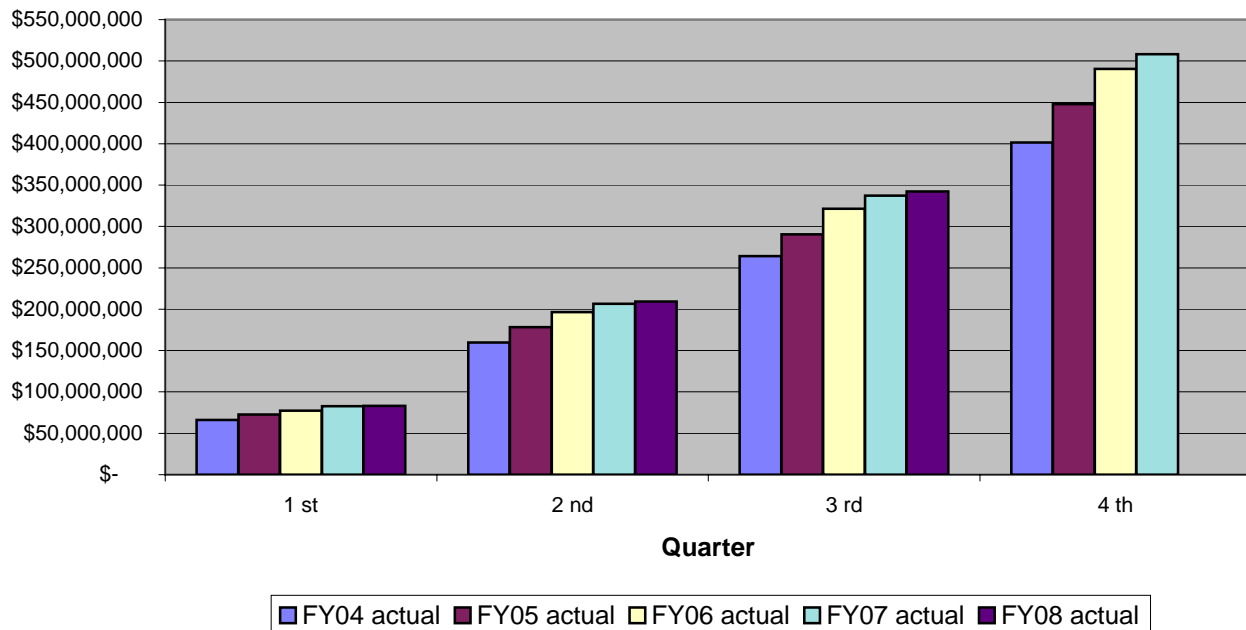
- Building permits and Sewer Connection fees declined -37% and 25%, respectively, through the third quarter of FY2008. The declines were due to the drop in the housing market.
- Parking revenues increased 14.3%. The increase was due to better collection efforts.

## GENERAL FUND REVENUE SUMMARY

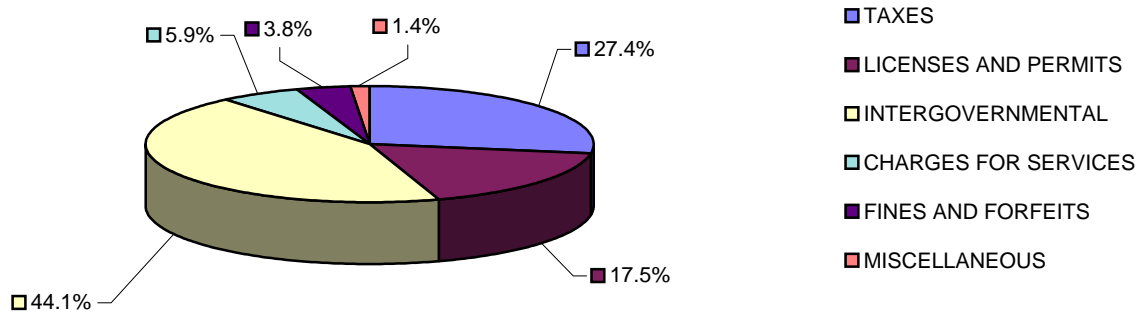
<b>TOTAL REVENUES</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 66,011,316	\$ 72,766,376	\$ 77,508,699	\$ 82,817,017	\$ 83,346,980	
2 nd	159,903,413	178,409,856	196,458,762	206,355,511	209,404,291	
3 rd	264,023,500	290,574,120	321,373,591	337,092,683	342,159,784	
4 th	401,411,619	447,793,603	490,292,702	508,099,605	-	537,553,174

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	16%	16%	16%	16%	16%	
2nd qtr/4th qtr	40%	40%	40%	41%	39%	
3rd qtr/4th qtr	66%	65%	66%	66%	64%	
4th qtr/4th qtr	100%	100%	100%	100%		100%

**Total Revenue  
2004-2008 Y-T-D**



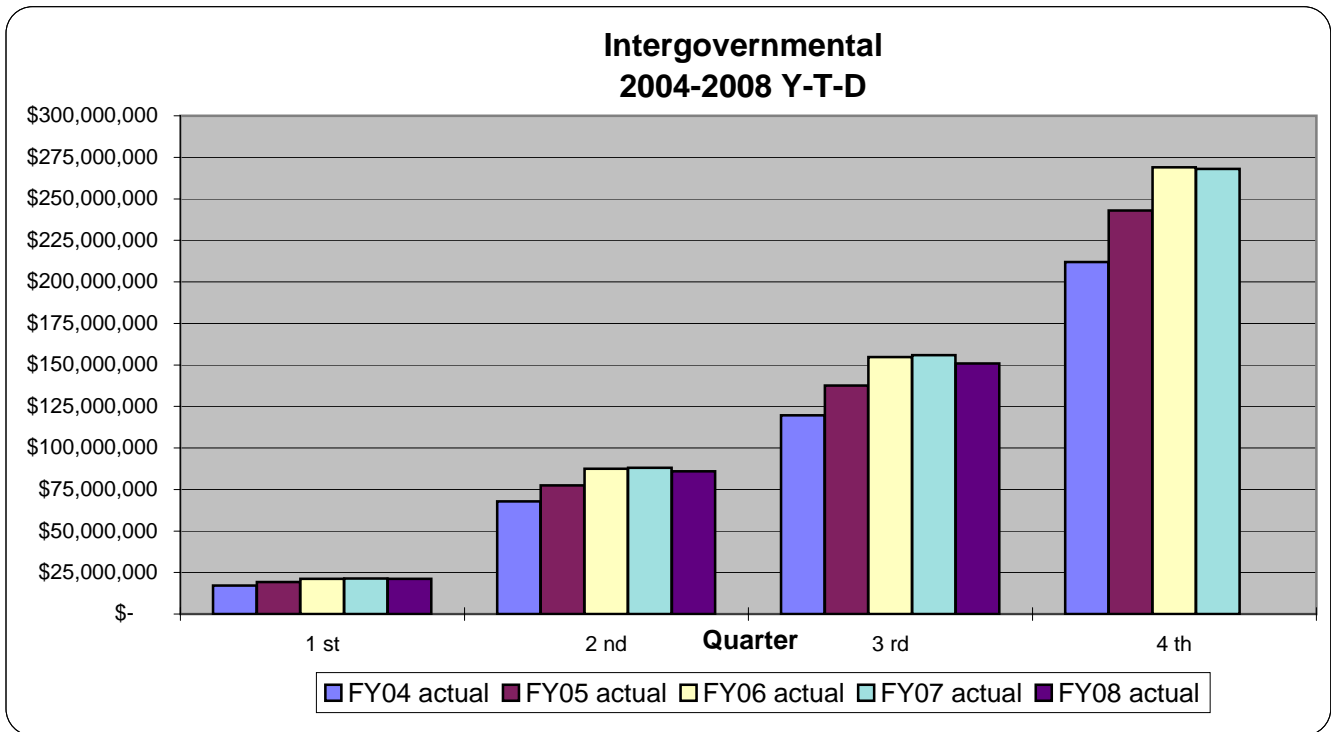
**Total Revenues**



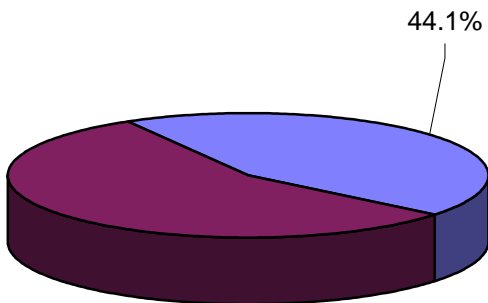
# GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

<b>INTERGOVERNMENTAL</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 17,137,759	\$ 19,266,691	\$ 21,223,916	\$ 21,344,423	\$ 21,184,089	
2 nd	67,773,787	77,545,085	87,510,009	88,020,488	85,961,742	
3 rd	119,642,565	137,633,824	154,724,348	155,836,769	150,819,023	
4 th	211,998,180	243,007,735	269,024,533	268,012,393	-	284,252,987

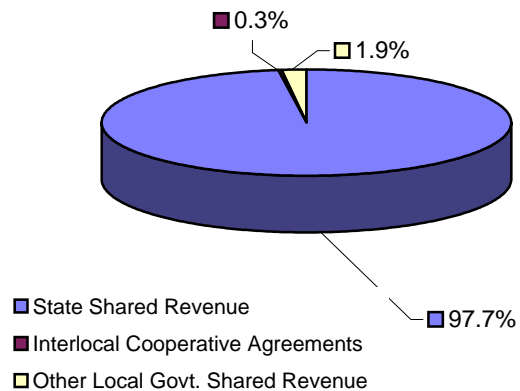
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	8%	8%	8%	8%	7%	
2nd qtr/4th qtr	32%	32%	33%	33%	30%	
3rd qtr/4th qtr	56%	57%	58%	58%	53%	
4th qtr/4th qtr	100%	100%	100%	100%		100%



**Intergovernmental as a % of  
Total Revenue**



**Intergovernmental by Subcategories**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### STATE SHARED REVENUES

		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	15,970,591	\$ 17,960,309	\$ 20,038,393	\$ 20,245,543	20,018,880	
2 nd		65,226,868	75,242,781	85,161,371	85,777,716	83,676,311	
3 rd		115,935,255	134,322,321	151,252,746	152,381,402	147,411,207	
4 th		206,945,540	238,040,871	264,253,250	263,297,628	-	279,586,538

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	8%	8%	8%	8%	7%	
2nd qtr/4th qtr	32%	32%	32%	33%	30%	
3rd qtr/4th qtr	56%	56%	57%	58%	53%	
4th qtr/4th qtr	100%	100%	100%	100%		100%

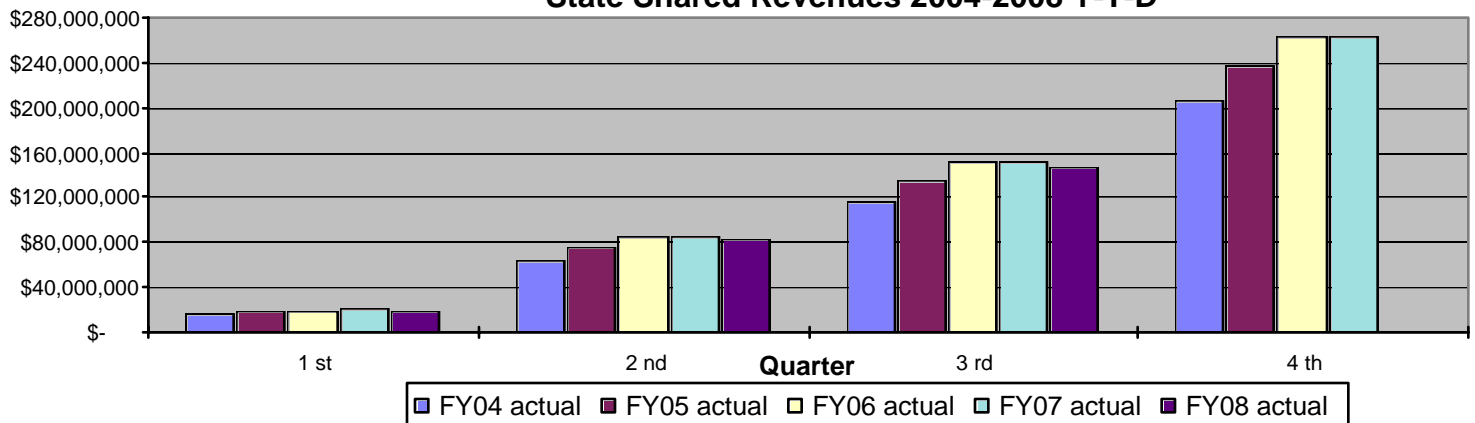
### Trend Analysis--State Shared Revenues

State Shared Revenues decreased \$4,970,195 (-3.26%) through the third quarter of FY2008 compared to the same period in the prior year. Taxable sales, for July through January, decreased -1.8% for the State as a whole and -0.1% for Clark County. Clark County taxable sales dropped -4.2% in January. The drop in taxable sales can be attributed to the decline in the housing market, Legislative issues, and a slowing economy. The main Legislative issue that effected the category was AB621 which gave tax breaks to certain qualified builders of energy conserving structures. As for the slowing economy, consumer confidence is down resulting in less spending on motor vehicles, building materials, furniture, and entertainment.

Consolidated tax, which consists of six different revenue sources, accounts for the majority of the revenue in the category. The six revenue sources are pooled at the County level and are distributed (by the State Treasurers office) to the local governments under a two tiered formula. A base amount of revenue was initially established under the 1997 legislature and it has been adjusted each calendar year by the change in CPI to create the ensuing year base allocation. Accordingly, the City receives a base monthly allocation (calculated by the increase in CPI applied to prior years total distributions) and any excess collections above the base amount. Any excess collections are distributed based on a formula that incorporates population and growth statistics. The increase in the CPI used to calculate FY2008 base amounts was 2.5%.

As a side note, the third quarter year to date figure represents seven months of revenue (July-January). The Consolidated Tax Distribution for February and March will be received in April and May and will be recorded in the month of receipt--an accrual is not made.

**State Shared Revenues 2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### INTERLOCAL COOPERATIVE AGREEMENTS

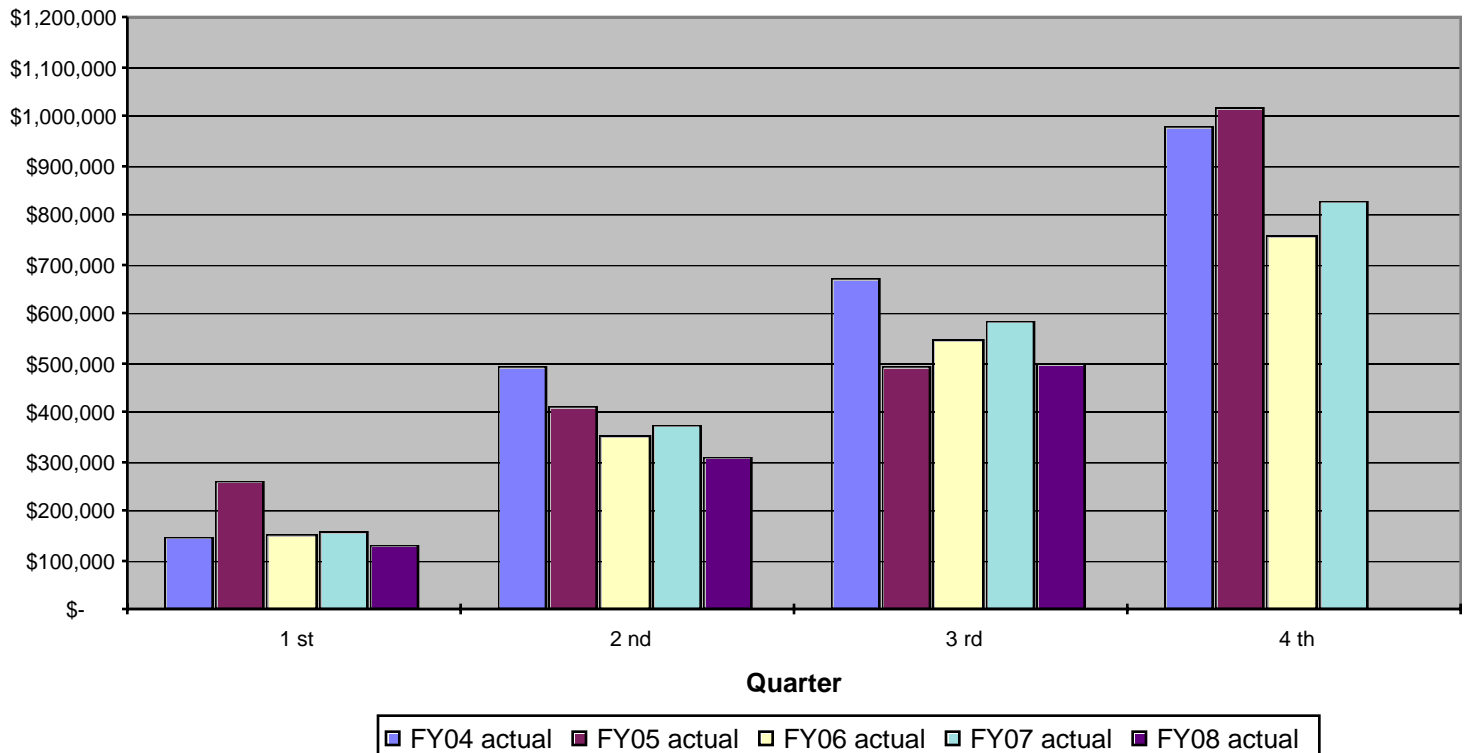
		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	148,648	\$ 260,177	\$ 153,929	\$ 154,800	\$ 127,037	
2 nd		490,954	408,214	351,187	371,049	306,276	
3 rd		670,279	489,323	544,176	581,402	495,574	
4 th		980,985	1,017,233	758,824	824,557	-	822,428

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	15%	26%	20%	19%	15%
2nd qtr/4th qtr	50%	40%	46%	45%	37%
3rd qtr/4th qtr	68%	48%	72%	71%	60%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Interlocal Cooperative Agreements

Through the third quarter of FY2008, Interlocal Agreements decreased \$85,828 (-14.76%) compared to the same period in the prior year. Reimbursed From Other Governments is the lone item in the category. More revenue was recognized in the prior year due to a large one time payment. Factoring out the one time large payment the line item would have shown an increase of 2.94%.

**Interlocal Cooperative Agreements  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### OTHER LOCAL GOVT. SHARED REVENUES

		FY04 actual		FY05 actual		FY06 actual		FY07 actual		FY08 actual		FY08 budget
Quarter												
1 st	\$	1,018,520	\$	1,046,205	\$	1,031,594	\$	944,080	\$	1,038,172		
2 nd		2,055,965		1,894,090		1,997,451		1,871,723		1,979,155		
3 rd		3,037,031		2,822,180		2,927,426		2,873,965		2,912,242		
4 th		4,071,655		3,949,631		4,012,459		3,890,208		-		3,833,021

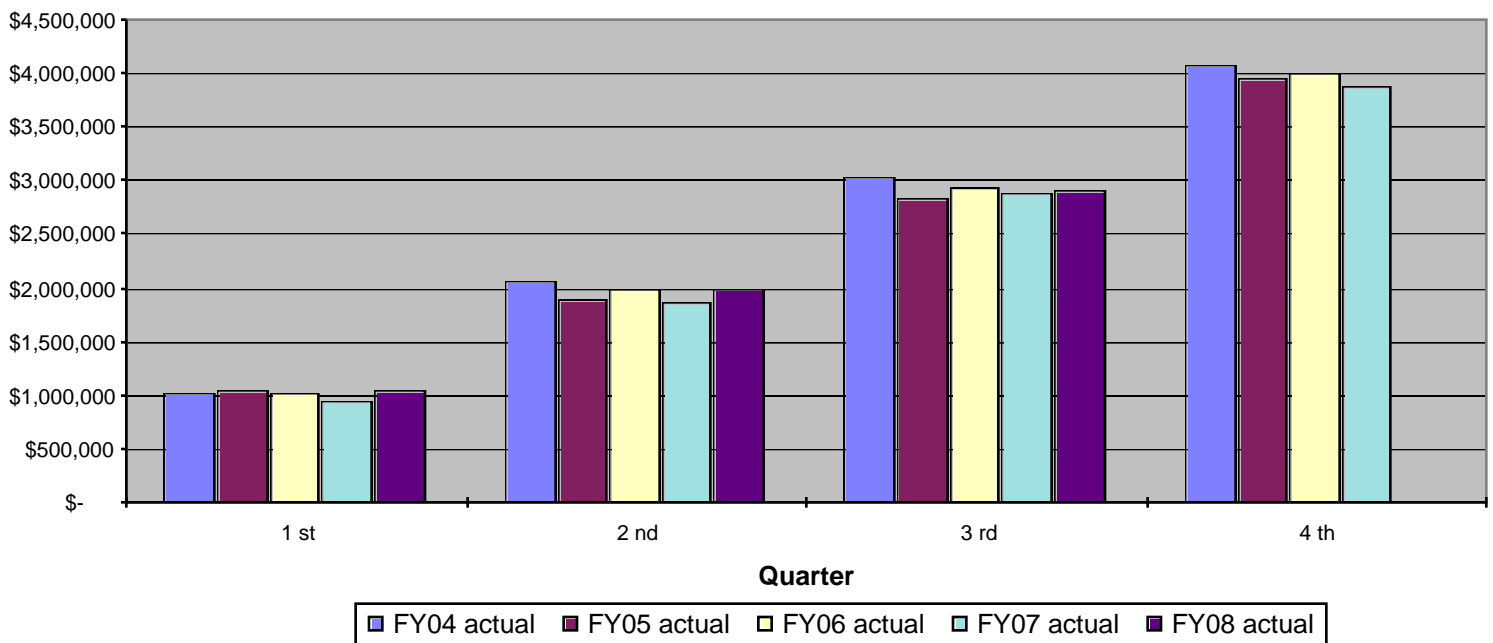
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	26%	26%	24%	27%
2nd qtr/4th qtr	50%	48%	50%	48%	52%
3rd qtr/4th qtr	75%	71%	73%	74%	76%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other Local Govt. Shared Revenues

Third quarter revenue for FY2008 increased \$96,777 (3.44%) compared to the same period in the prior year. The revenue category consists of County Gaming Licenses, Contributions From Other, and Payment in Lieu of Taxes (PILT). Payment in Lieu of Taxes had no revenue in the period. County Gaming Licenses decreased \$832 (-0.03%) while Contributions From Other increased 100% (\$97,609).

The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type of game. These fees are paid quarterly in advance.

**Other Local Govt. Shared Revenues  
2004-2008 Y-T-D**

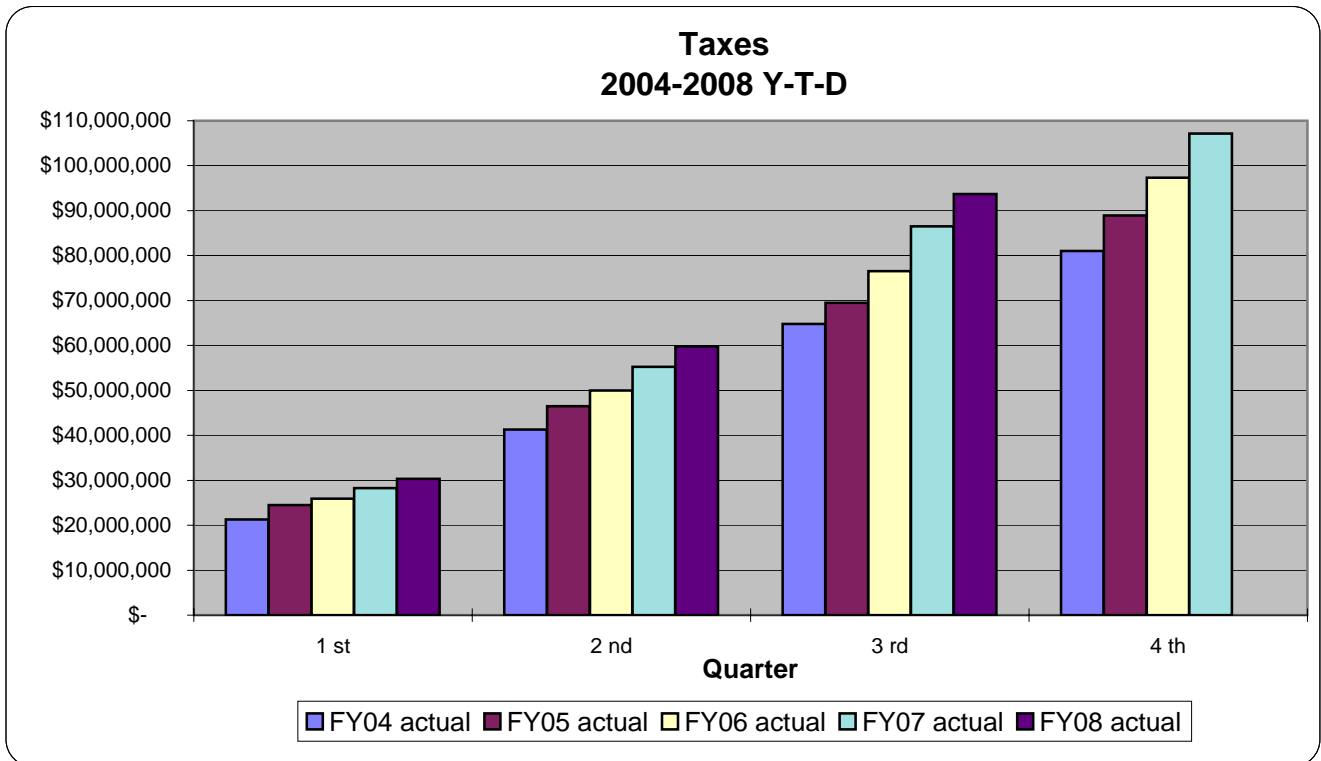




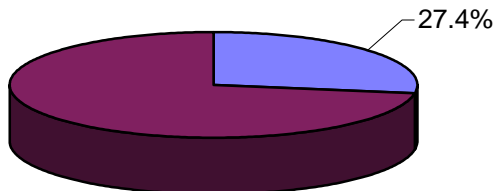
## GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

<b>TAXES</b>	<b>FY04 actual</b>	<b>FY05 actual</b>	<b>FY06 actual</b>	<b>FY07 actual</b>	<b>FY08 actual</b>	<b>FY08 budget</b>
Quarter						
1 st	\$ 21,303,695	\$ 24,485,783	\$ 25,911,851	\$ 28,233,767	\$ 30,309,782	
2 nd	41,265,151	46,493,604	49,949,727	55,279,105	59,781,187	
3 rd	64,764,145	69,491,138	76,517,332	86,515,657	93,675,356	
4 th	81,031,583	88,933,345	97,319,395	107,158,919	-	117,823,604

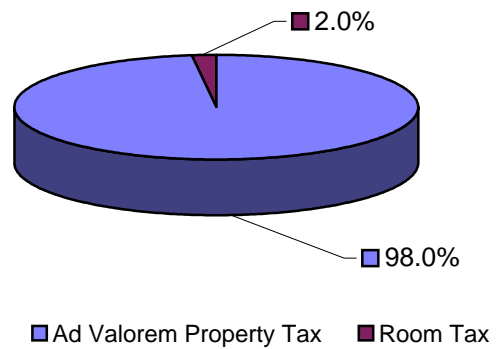
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	26%	28%	27%	26%	26%
2nd qtr/4th qtr	51%	52%	51%	52%	51%
3rd qtr/4th qtr	80%	78%	79%	81%	80%
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Taxes as a % of Total Revenue**



**Taxes by Subcategories**



## GENERAL FUND REVENUE CATEGORY- TAXES

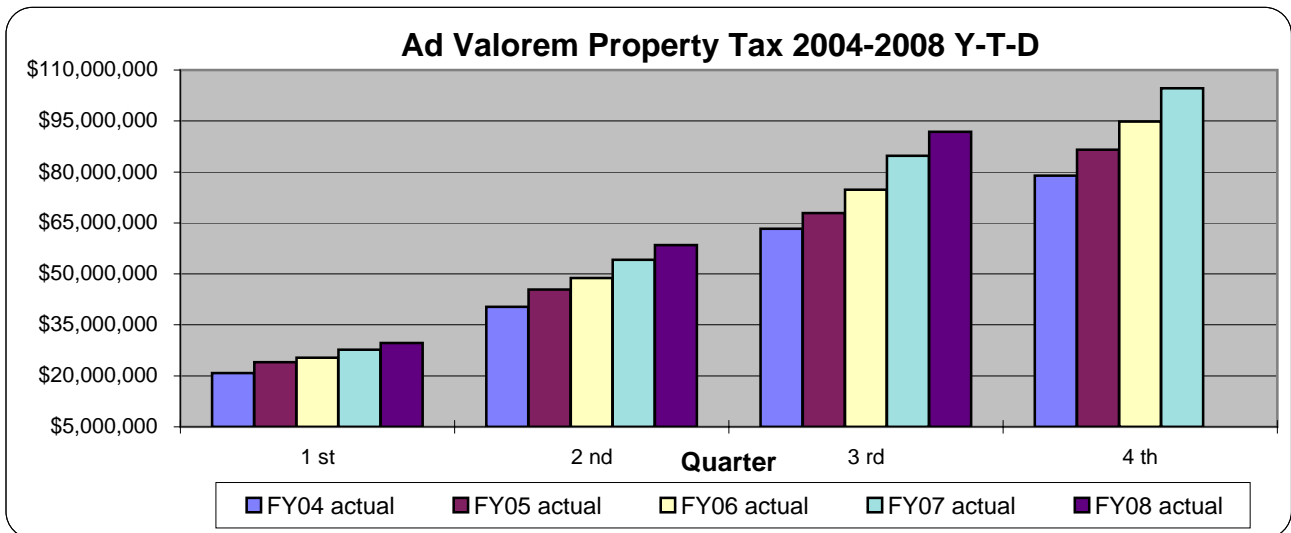
<b>AD VALOREM PROPERTY TAX</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$20,841,461	\$23,996,983	\$25,338,912	\$27,700,664	\$29,709,278	
2 nd	40,312,121	45,427,546	48,780,677	54,133,627	58,508,530	
3 rd	63,322,878	67,867,793	74,767,298	84,719,193	91,791,589	
4 th	78,960,336	86,574,323	94,864,021	104,642,849	-	115,331,642

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	26%	28%	27%	26%	26%	
2nd qtr/4th qtr	51%	52%	51%	52%	51%	
3rd qtr/4th qtr	80%	78%	79%	81%	80%	
4th qtr/4th qtr	100%	100%	100%	100%		100%

<b>Assessed Value and Ad Valorem Tax Rate Trend Analysis:</b>					
	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>
<b>Allowed Tax Rate</b>	0.8556	0.8594	0.8595	0.8628	0.8644
<b>Tax Rate Levied</b>	0.6765	0.6765	0.6765	0.6765	0.6765
<b>% = levied/allowable</b>	79%	79%	79%	78%	78%
<b>Assessed Valuation</b>	11.48 billion	12.72 billion	16.48 billion	22.03 billion	24.65 billion
<b>% change from prior year</b>	8.28%	10.80%	29.57%	33.68%	11.89%

### Trend Analysis--Ad Valorem Property Tax

Ad Valorem Property Tax increased \$7,072,396 (8.35%) through the third quarter of FY2008 compared to the same period in the prior year. The line item consists of Real Property Tax and Personal Property Tax. Real Property Tax increased \$7,606,396 (9.42%) while Personal Property Tax decreased \$534,000 (-13.4%). The increase in Real Property Taxes was due to the amount of new property that was added to the roles. On the downside, the decline in Personal Property Taxes can be attributed to certain business closures (Mortgage Company's) due to the faltering economy and the housing market slowdown.



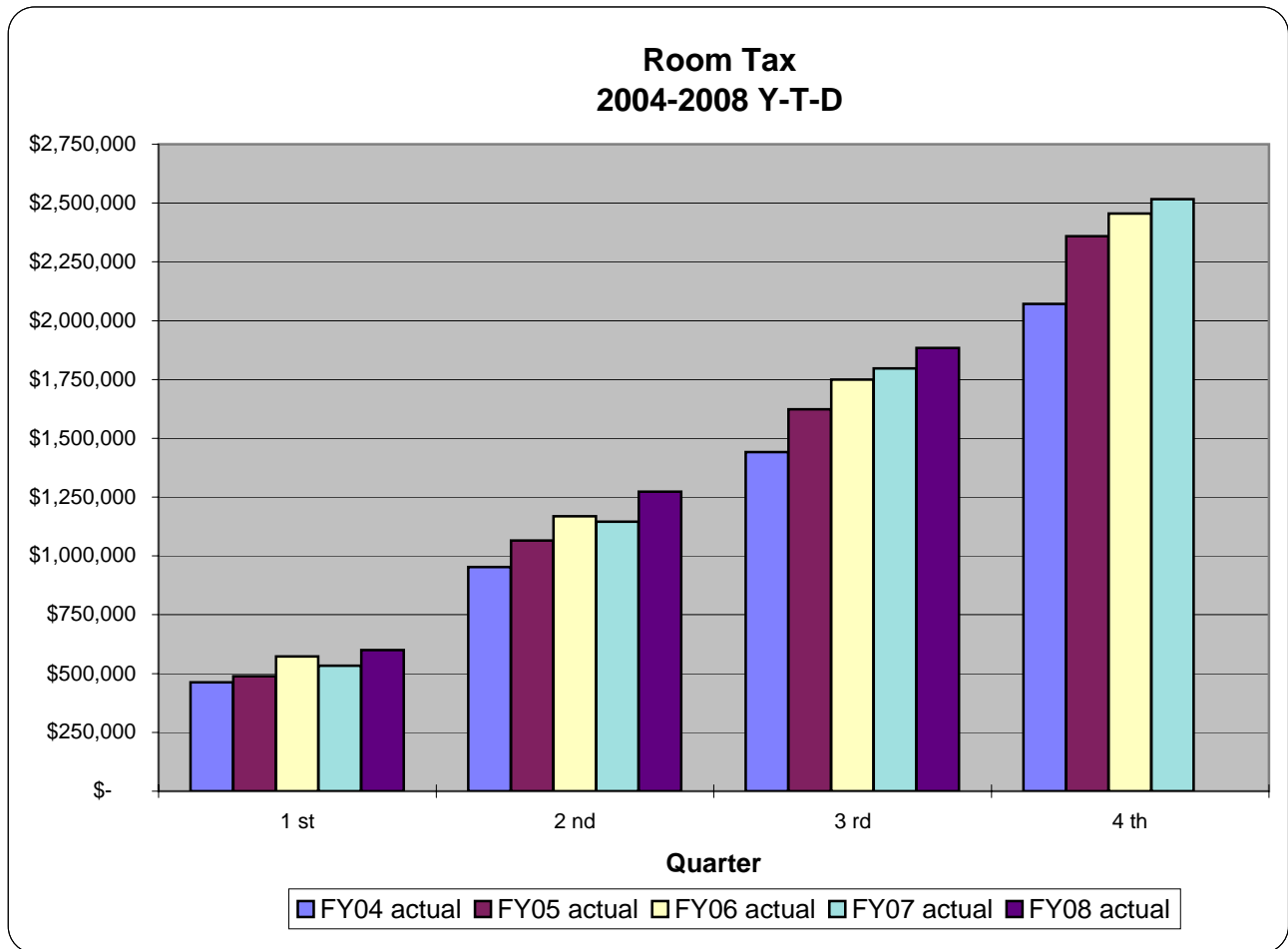
## GENERAL FUND REVENUE CATEGORY- TAXES

<b>ROOM TAX</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 462,234	\$ 488,800	\$ 572,939	\$ 533,103	\$ 600,504	
2 nd	953,030	1,066,058	1,169,050	1,145,478	1,272,657	
3 rd	1,441,267	1,623,345	1,750,034	1,796,464	1,883,767	
4 th	2,071,247	2,359,022	2,455,374	2,516,070	-	2,491,962

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	22%	21%	23%	21%	24%	
2nd qtr/4th qtr	46%	45%	48%	46%	51%	
3rd qtr/4th qtr	70%	69%	71%	71%	76%	
4th qtr/4th qtr	100%	100%	100%	100%		100%

### **Trend Analysis--Room Tax**

Through the third quarter of FY2008 Room Tax revenue increased \$87,303 (4.86%) compared to the prior year. Per the Las Vegas Convention and Visitor's Authorities website, visitor volume and occupancy levels for the Las Vegas Metro area both showed growth in calendar year 2007. In addition, the Fremont Street Experience has increased their marketing efforts and have brought more people to the downtown area.

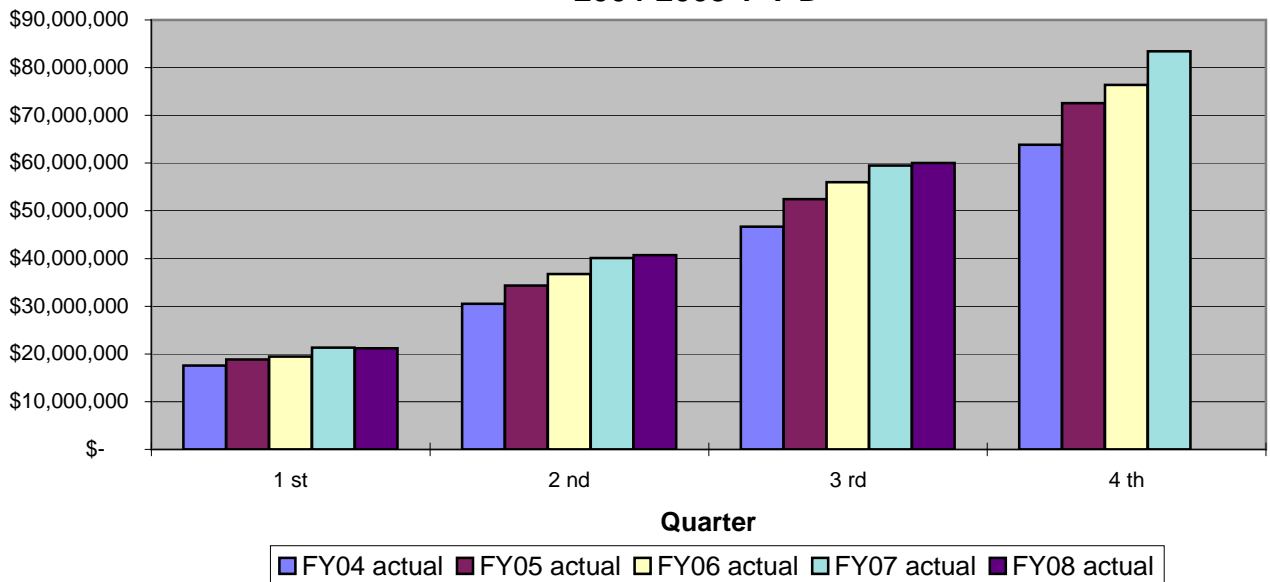


# GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

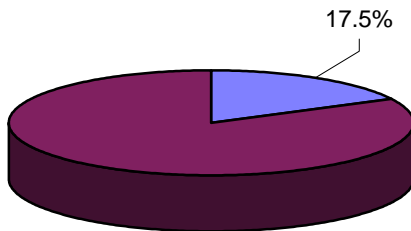
<b>LICENSES &amp; PERMITS</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 17,582,713	\$ 18,812,586	\$ 19,417,720	\$ 21,314,864	\$ 21,183,555	
2 nd	30,514,370	34,343,297	36,727,180	40,112,099	40,709,002	
3 rd	46,672,916	52,436,576	56,018,820	59,472,695	60,034,829	
4 th	63,819,694	72,594,609	76,366,795	83,429,429	-	84,786,631

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	28%	26%	25%	26%	25%
2nd qtr/4th qtr	48%	47%	48%	48%	48%
3rd qtr/4th qtr	73%	72%	73%	71%	71%
4th qtr/4th qtr	100%	100%	100%	100%	100%

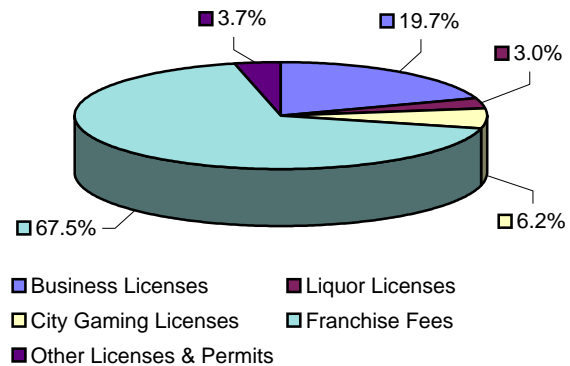
**Licenses & Permits  
2004-2008 Y-T-D**



**Licenses & Permits as a % of Total Revenue**



**Licenses & Permits by Subcategories**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### **BUSINESS LICENSES**

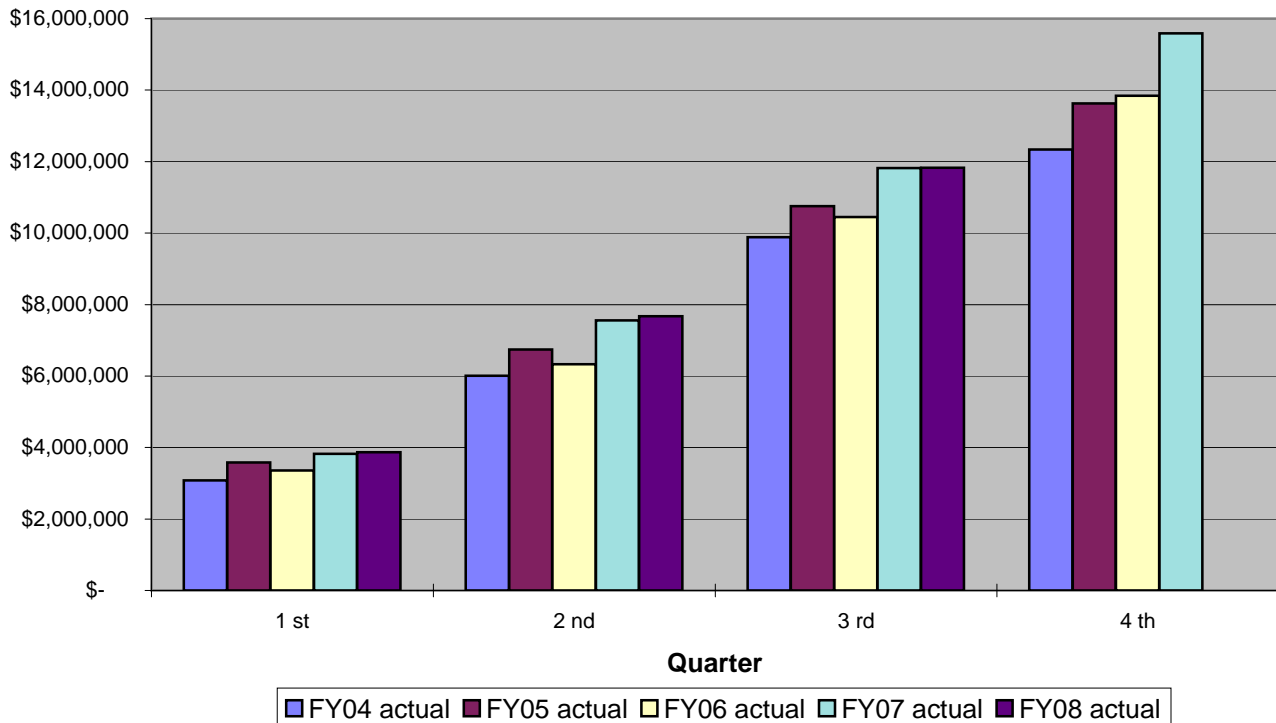
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 3,079,318	\$ 3,585,017	\$ 3,359,571	\$ 3,826,630	\$ 3,869,496	
2 nd	6,011,036	6,738,372	6,331,307	7,560,607	7,671,654	
3 rd	9,882,627	10,756,436	10,446,596	11,819,890	11,829,974	
4 th	12,342,066	13,624,835	13,838,572	15,584,842	-	16,252,515

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	25%	26%	24%	25%	24%
2nd qtr/4th qtr	49%	49%	46%	49%	47%
3rd qtr/4th qtr	80%	79%	75%	76%	73%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### **Trend Analysis--Business Licenses**

Business Licenses, through the third quarter of FY2008, increased \$10,084 (0.09%) compared to the same period in the prior year. The overall increase in FY2007 was 12.62% and this was due to a legislative change in 2005 that changed the way the City collected fees from professionals (attorneys etc..). As a result, a backlog of unbilled fees were processed in FY2007 and this accounted for much of the double digit increase. Consequently, FY2008 does not stack up well against the handsome increase seen in FY2007. In addition, the housing slowdown has effected this category, wherein, some businesses that sprouted due to the housing bubble have failed which translates to less business license revenue.

### **Business Licenses 2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### LIQUOR LICENSES

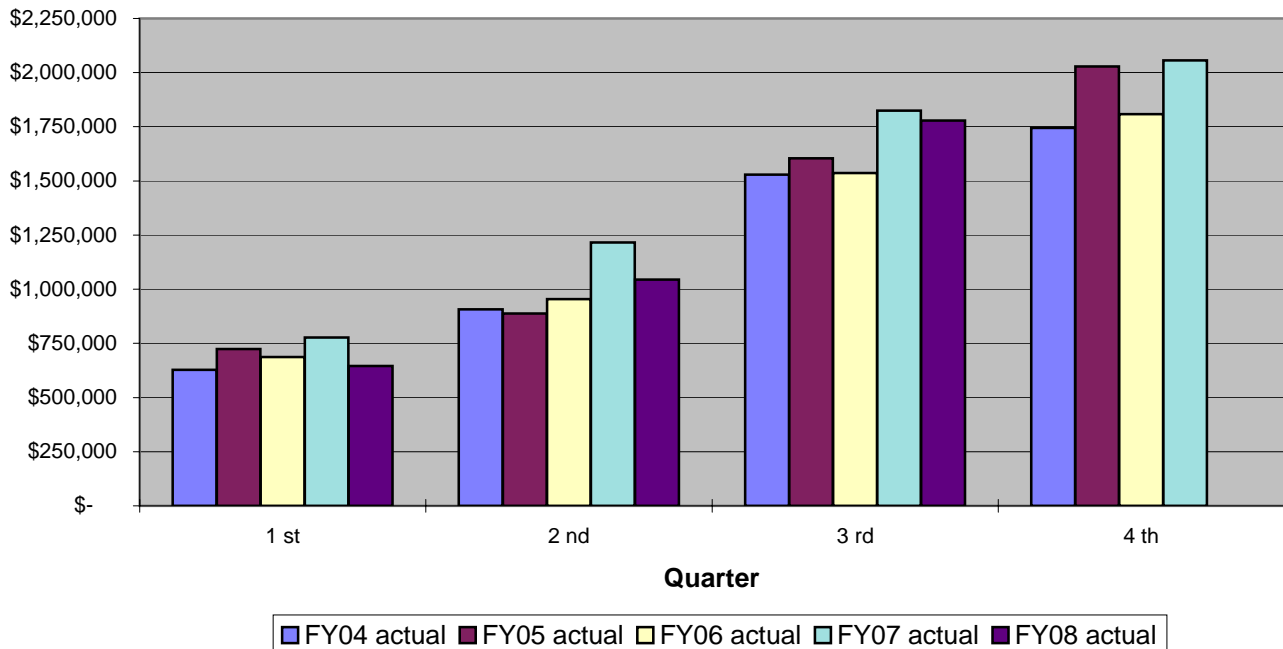
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 628,058	\$ 724,615	\$ 686,438	\$ 776,694	\$ 645,238	
2 nd	907,433	887,341	955,000	1,216,078	1,044,384	
3 rd	1,529,691	1,604,255	1,536,475	1,824,531	1,779,076	
4 th	1,744,295	2,027,907	1,808,911	2,056,629	-	2,170,233

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	36%	36%	38%	38%	30%
2nd qtr/4th qtr	52%	44%	53%	59%	48%
3rd qtr/4th qtr	88%	79%	85%	89%	82%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Liquor Licenses

Liquor licenses through the third quarter of FY2008 decreased \$45,455 (-2.49%) compared to the same period in the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees increased \$100,845 (7.87%)--they range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees declined \$146,300 (-26.95%)--they are one time fees which are due and payable at the time of filing an application. The decrease in the category can be attributed to less new original licenses sold compared to the same period in the prior year.

**Liquor Licenses  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### CITY GAMING LICENSES

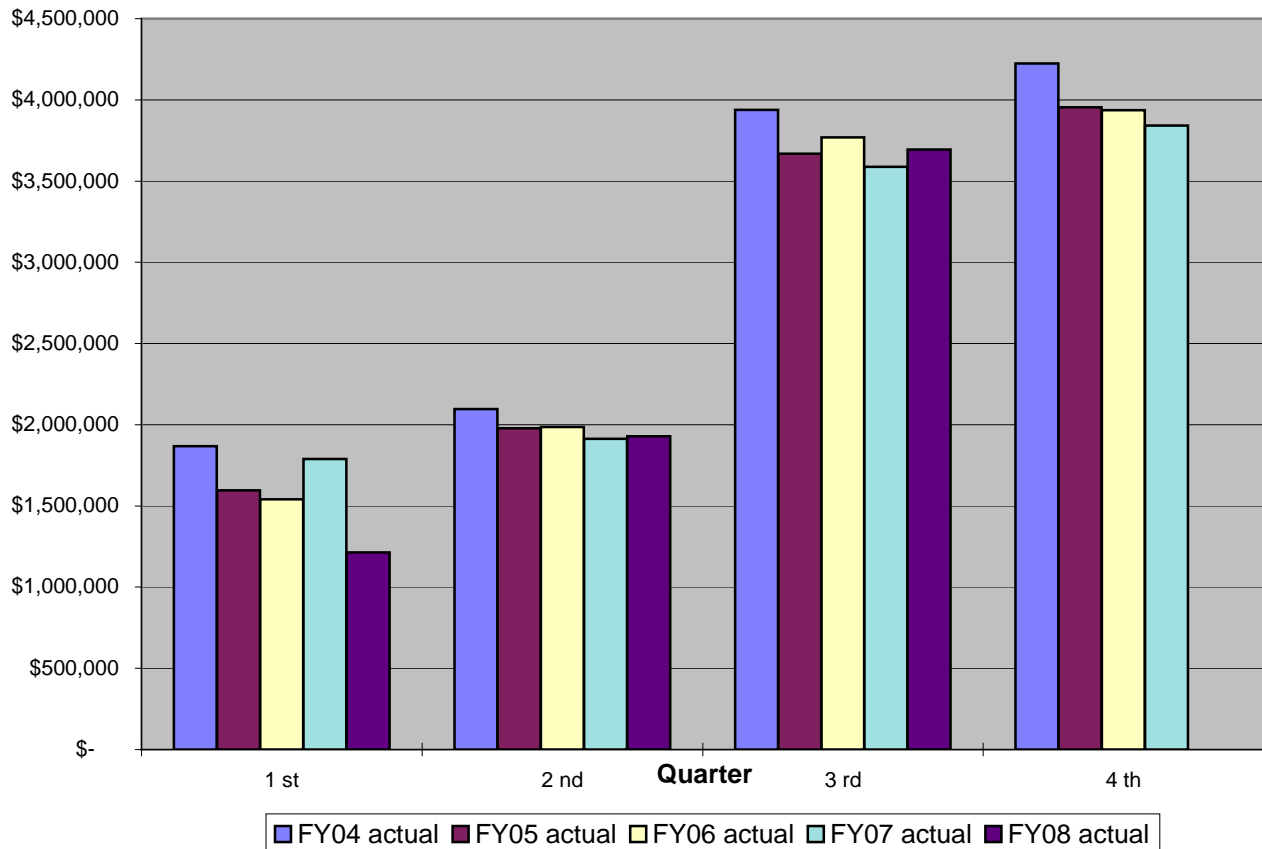
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 1,867,810	\$ 1,595,400	\$ 1,541,464	\$ 1,789,843	\$ 1,214,111	
2 nd	2,096,462	1,978,838	1,985,738	1,912,494	1,928,666	
3 rd	3,939,288	3,668,041	3,769,781	3,588,058	3,693,985	
4 th	4,224,364	3,954,701	3,937,235	3,841,208	-	3,869,498

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	44%	40%	39%	47%	31%
2nd qtr/4th qtr	50%	50%	50%	50%	50%
3rd qtr/4th qtr	93%	93%	96%	93%	95%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--City Gaming Licenses

City Gaming Licenses increased \$105,927 (2.95%) through the third quarter of FY2008 compared to the prior year. City Gaming Licenses are due from an establishment on a per game basis. The licenses are due semiannually with each fee due in advance on October 1st and April 1st.

**City Gaming Licenses  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### FRANCHISE FEES

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 11,284,224	\$11,550,678	\$ 12,636,597	\$ 13,406,524	\$ 14,456,719	
2 nd	19,577,503	22,490,103	24,624,212	26,799,926	28,371,716	
3 rd	28,624,532	32,659,904	36,054,327	38,118,688	40,508,339	
4 th	41,161,964	47,736,639	51,471,981	56,945,423	-	57,205,957

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	27%	24%	25%	24%	25%
2nd qtr/4th qtr	48%	47%	48%	47%	50%
3rd qtr/4th qtr	70%	68%	70%	67%	71%
4th qtr/4th qtr	100%	100%	100%	100%	100%

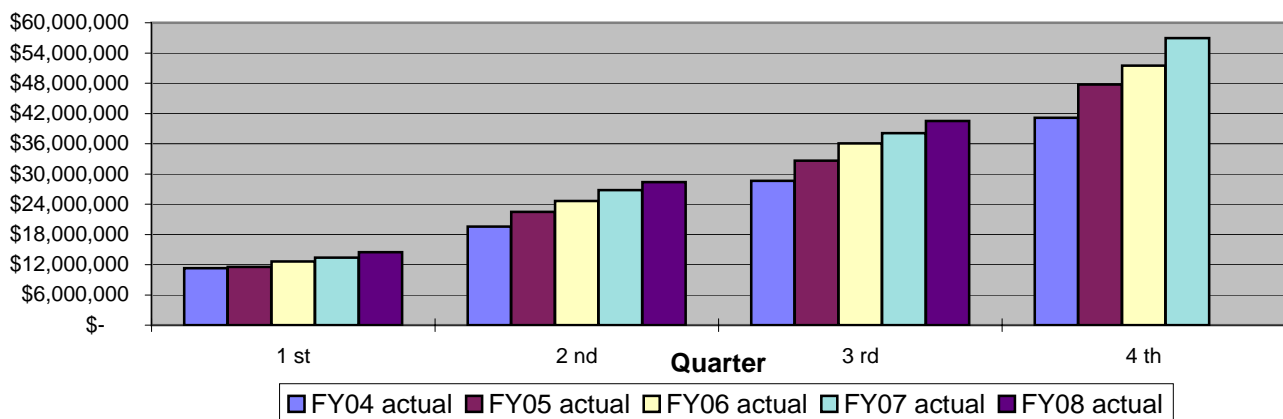
### Trend Analysis--Franchise Fees

Through the third quarter of FY2008, Franchise fees increased \$2,389,651 (6.27%) compared to the same period in the prior year. The following summarizes the activity for the period:

Gas Utility	decreased	\$ (545,926)	-11.16%
Electric Utility	increased	\$ 2,019,890	11.08%
Telephone Utility	decreased	\$ (122,805)	-1.59%
Garbage Utility	increased	\$ 42,227	1.76%
Cable Utility	increased	\$ 552,923	22.32%
Sanitation Assessment Fee	increased	\$ 354,515	15.89%

The decrease in the Gas Utility can be attributed to a rate decrease and less demand, while the Electric Utility increased due to more demand and a substantial rate hike. The Cable Utility increased due to more demand, rate hikes, and a settlement in the amount of \$425,000--factoring out the settlement the line item was up a modest 5.9%. The Telephone Utility's decline was due to more customers switching to wireless while the increase in the Sanitation Assessment Fee was due to a timing variance between journal entries from year to year.

**Franchise Fees  
2004-2008 Y-T-D**





## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### OTHER LICENSES & PERMITS

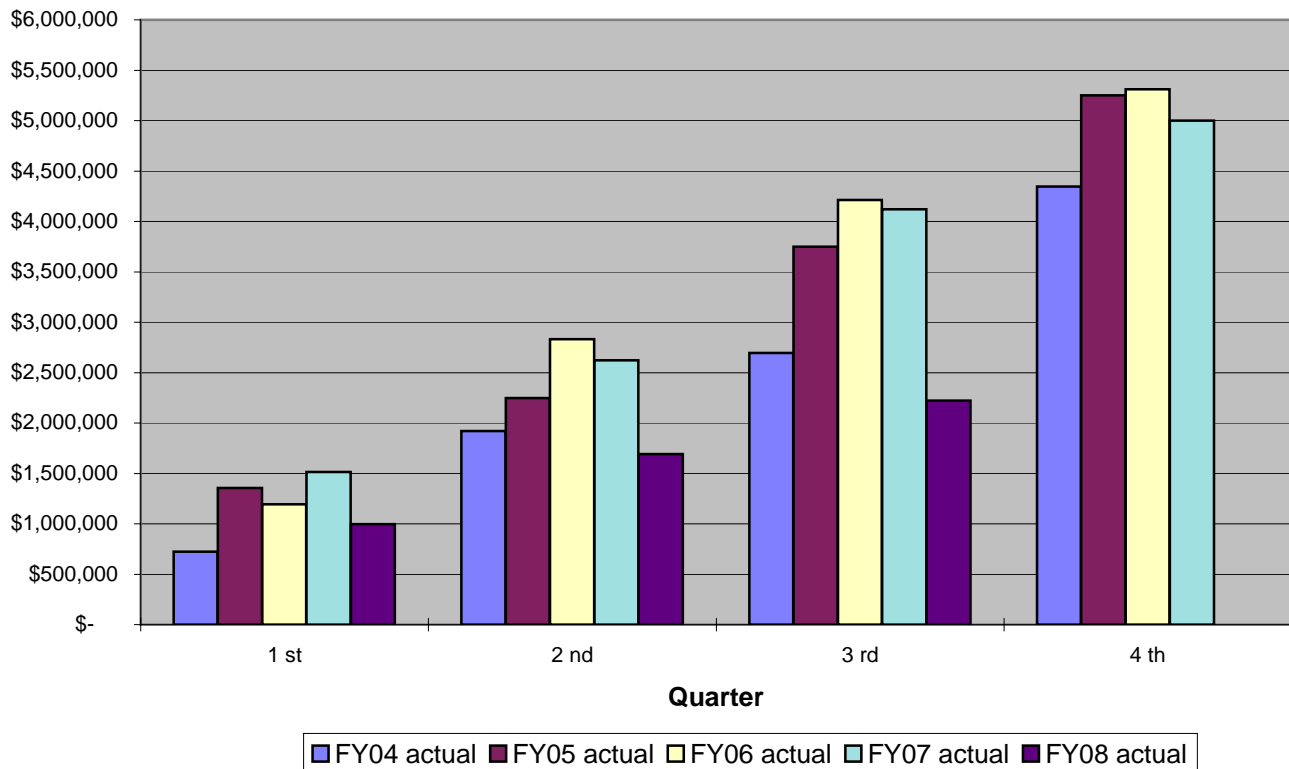
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 723,303	\$ 1,356,876	\$ 1,193,650	\$ 1,515,173	\$ 997,991	
2 nd	1,921,936	2,248,643	2,830,923	2,622,994	1,692,582	
3 rd	2,696,778	3,747,940	4,211,641	4,121,528	2,223,455	
4 th	4,347,005	5,250,527	5,310,096	5,001,327	-	5,288,428

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	17%	26%	22%	30%	19%
2nd qtr/4th qtr	44%	43%	53%	52%	32%
3rd qtr/4th qtr	62%	71%	79%	82%	42%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other Licenses and Permits

Other Licenses and Permits decreased \$1,898,073 (-46.05%) through the third quarter of FY2008 compared to the same period in the prior year. Zoning Fees, Plans Check Fees, and Off-site Permit Fees decreased \$139,916 (-53.45%), \$907,007 (-48.60%), and \$745,855 (-51.85%)--respectively. The downturn in the real estate market has contributed to the loss of revenue noted in the Other Licenses and Permits revenue category.

**Other Licenses & Permits  
2004-2008 Y-T-D**

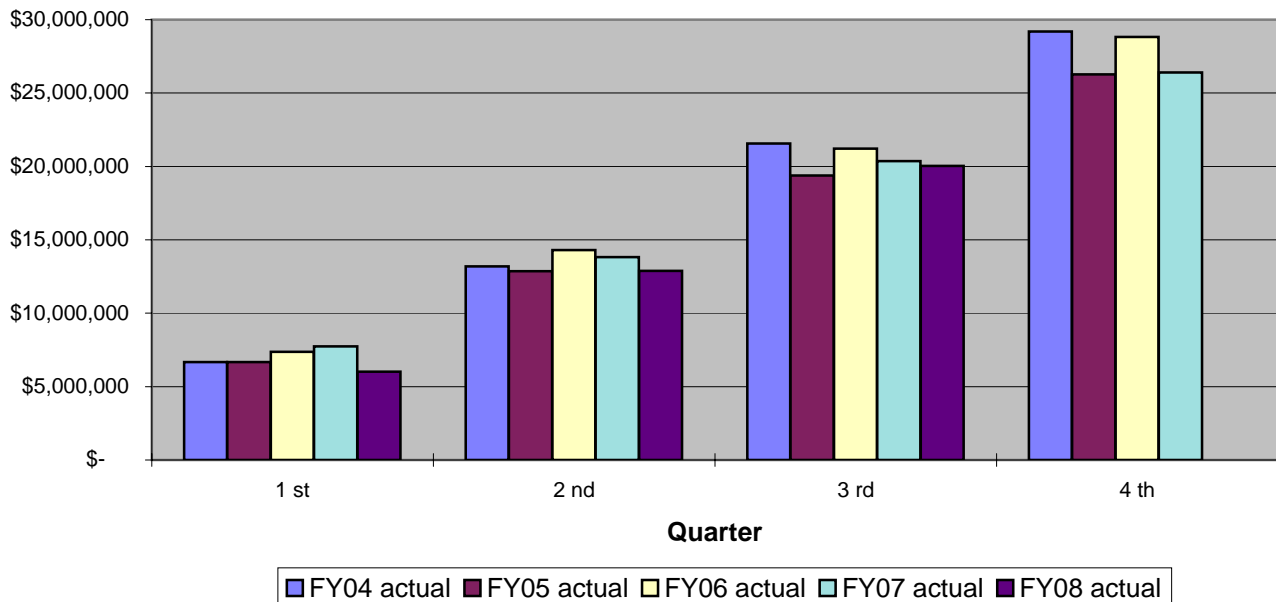


# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

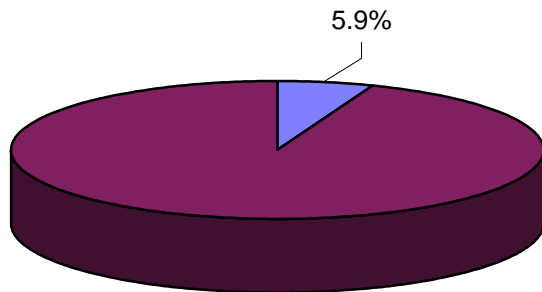
<b>CHARGES FOR SERVICES</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 6,673,175	\$ 6,669,331	\$ 7,364,340	\$ 7,737,874	\$ 6,017,843	
2 nd	13,197,658	12,864,742	14,292,303	13,816,156	12,893,418	
3 rd	21,561,063	19,380,604	21,212,500	20,355,608	20,034,358	
4 th	29,191,275	26,273,307	28,827,670	26,398,218	-	28,014,128

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	23%	25%	26%	29%	21%	
2nd qtr/4th qtr	45%	49%	50%	52%	46%	
3rd qtr/4th qtr	74%	74%	74%	77%	72%	
4th qtr/4th qtr	100%	100%	100%	100%		100%

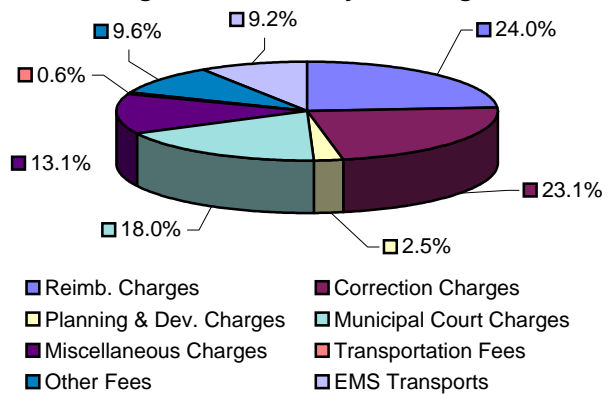
**Charges for Services  
2003-2007 Y-T-D**



**Charges for Services as a % of Total Revenue**



**Charges for Services by Subcategories**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

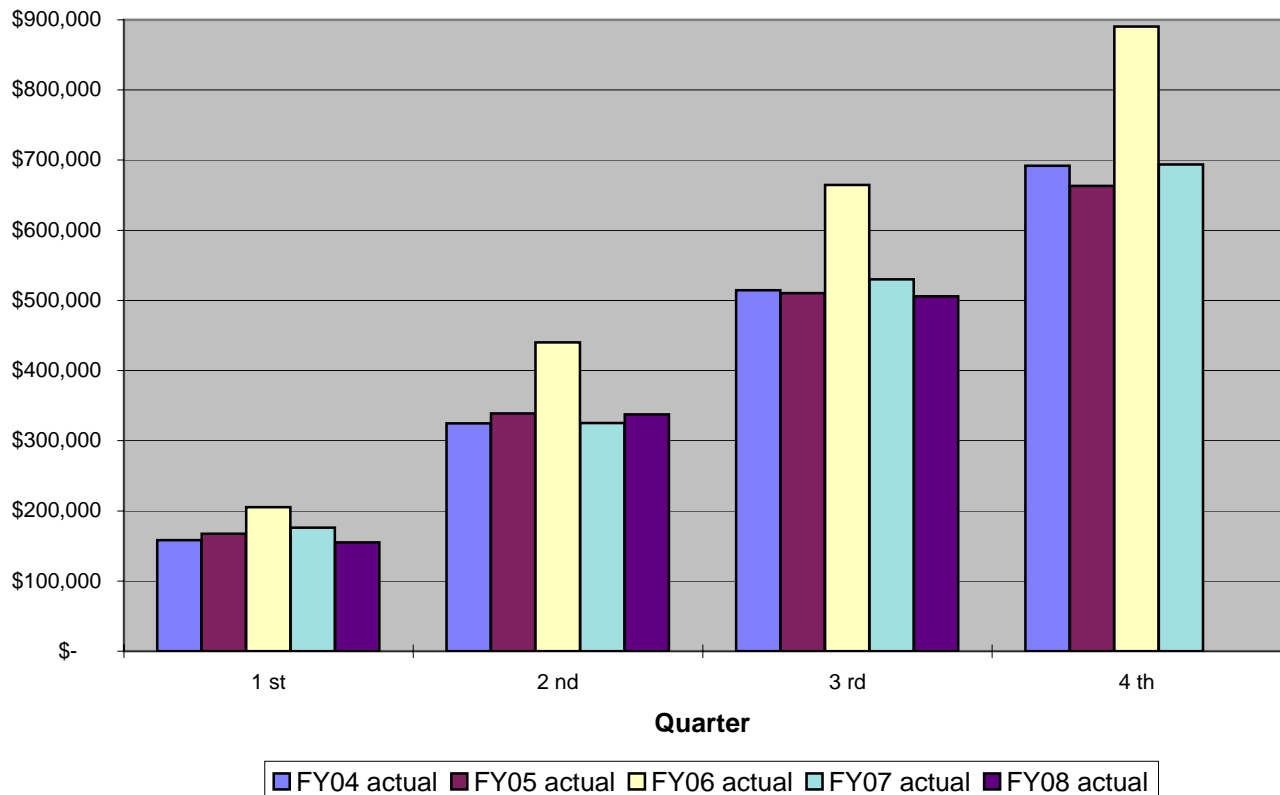
<b>PLANNING &amp; DEVELOPMENT FEES</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 158,084	\$ 167,222	\$ 205,199	\$ 176,075	\$ 155,077	
2 nd	324,966	338,722	440,004	325,058	337,452	
3 rd	514,590	510,387	664,622	530,087	505,966	
4 th	691,787	663,286	890,602	693,838	-	742,902

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	23%	25%	23%	25%	21%	
2nd qtr/4th qtr	47%	51%	49%	47%	45%	
3rd qtr/4th qtr	74%	77%	75%	76%	68%	
4th qtr/4th qtr	100%	100%	100%	100%		100%

### **Trend Analysis--Planning & Development Charges**

Planning & Development, which consists of two items (Planning & Development and Sign Code fees), declined \$24,121 (-4.55%) through the third quarter of FY2008 compared to the same period in the prior year. Planning & Development fees decreased \$17,968 (-3.63%) while Sign Code fees declined \$6,152 (-17.75%).

**Planning & Development Charges  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### CORRECTIONS CHARGES

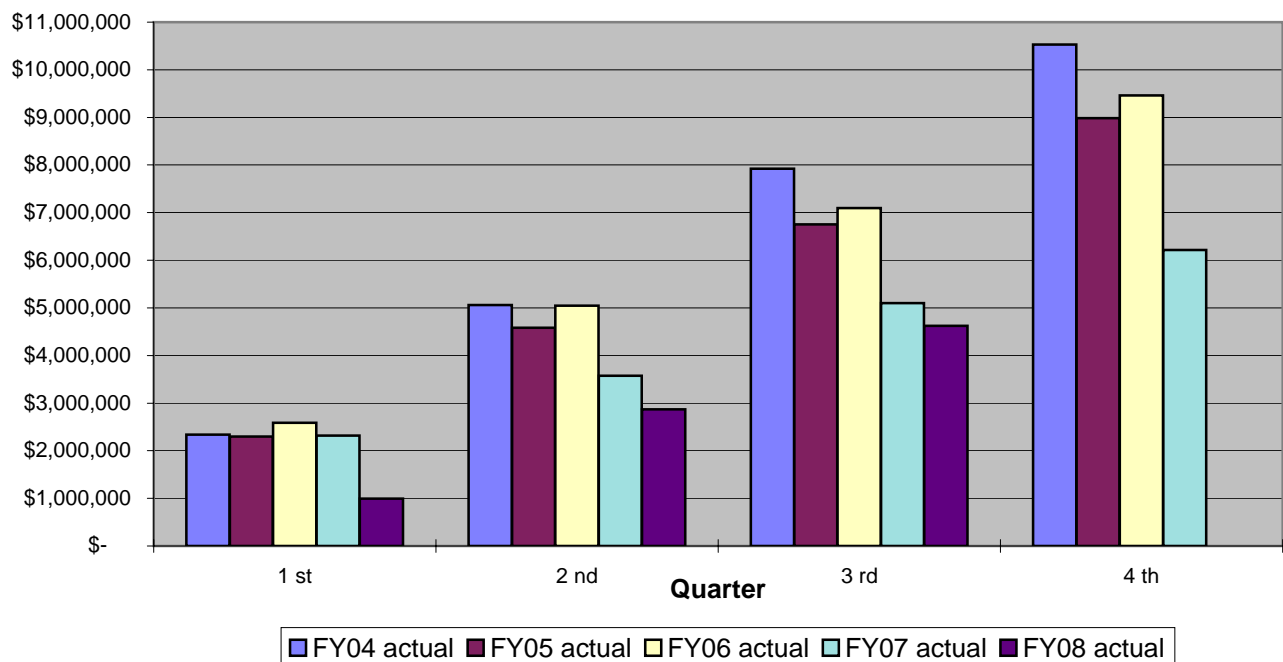
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 2,340,710	\$ 2,299,149	\$ 2,585,349	\$ 2,316,255	\$ 996,836	
2 nd	5,062,678	4,584,652	5,047,470	3,578,026	2,869,822	
3 rd	7,919,388	6,754,348	7,095,663	5,102,593	4,620,798	
4 th	10,530,935	8,983,649	9,461,165	6,216,856	-	6,631,396

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	26%	27%	37%	15%
2nd qtr/4th qtr	48%	51%	53%	58%	43%
3rd qtr/4th qtr	75%	75%	75%	82%	70%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Corrections Charges

Correction Charges decreased \$481,795 (-9.44%) through the third quarter of FY2008 compared to the same period in the prior year. The decline was due to a policy decision that capped the number of beds rented to Federal inmates from 200 inmates per day in prior years to 10 per day in future years. On the bright side, a mid-year price increase of 38% should dampen the impact of the policy change.

**Corrections Charges  
2004-2008 Y-T-D**



\*FY2004 amounts were changed from previous reports in order to accurately compare on a quarterly basis

## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<b>REIMBURSABLE CHARGES</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 1,835,039	\$ 1,872,780	\$ 1,697,486	\$ 1,977,599	\$ 1,482,745	
2 nd	3,429,447	3,382,212	3,441,357	3,863,824	3,264,992	
3 rd	5,373,970	5,106,359	4,998,156	5,450,187	4,801,356	
4 th	7,658,457	6,577,873	6,641,620	7,334,237	-	7,403,816

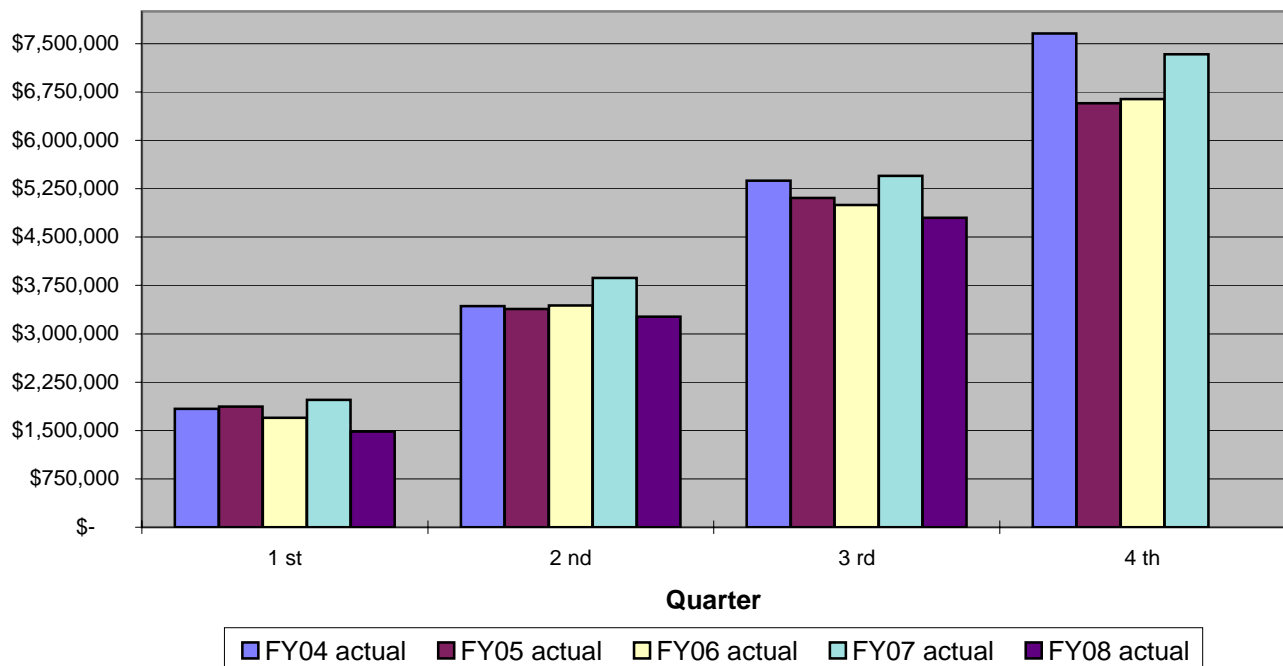
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	24%	28%	26%	27%	20%
2nd qtr/4th qtr	45%	51%	52%	53%	44%
3rd qtr/4th qtr	70%	78%	75%	74%	65%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### **Trend Analysis--Reimbursable Charges**

Reimbursable charges decreased \$648,831 (-11.90%) through the third quarter of FY2008 compared to the prior year. The revenue category consists of four revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.

Charges for Labor/Materials decreased \$216,579 (-7.74%). The other line item in the category, General Government Cost Allocation, decreased \$431,711 (-16.28%). The decline noted for the General Government Cost Allocation was due to a lower allocation rate, as well as, a smaller labor base to which the rate is applied.

**Reimbursable Charges  
2004-2008 Y-T-D**



# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

## MUNICIPAL COURT CHARGES

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 1,044,772	\$ 765,491	\$ 950,743	\$ 1,038,129	\$ 1,143,537	
2 nd	1,932,867	1,487,686	1,820,028	2,022,478	2,238,930	
3 rd	2,833,702	2,396,617	2,913,081	3,251,428	3,602,667	
4 th	3,663,792	3,338,363	3,984,945	4,467,164	-	4,569,735

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	29%	23%	24%	23%	25%
2nd qtr/4th qtr	53%	45%	46%	45%	49%
3rd qtr/4th qtr	77%	72%	73%	73%	79%
4th qtr/4th qtr	100%	100%	100%	100%	100%

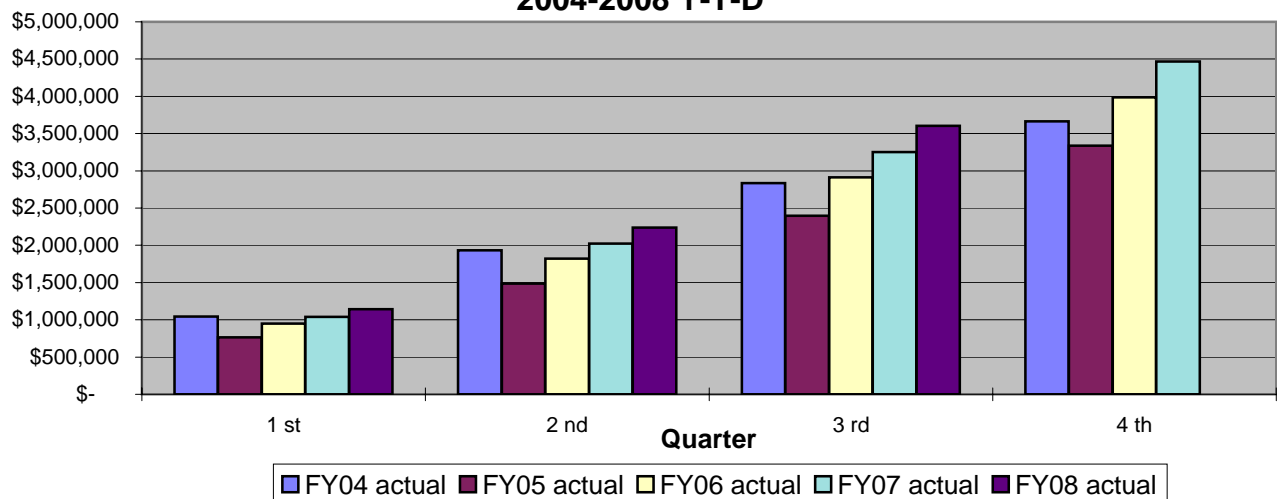
### Trend Analysis--Municipal Court Charges

Municipal Court Charges increased \$351,239 (10.80%) through the third quarter of FY2008 compared to the prior year. The following shows the detail for the category:

Financial Counseling Fees	increased	\$2,232	0.78%
In House Arrest Fee	decreased	(\$7,744)	(-4.55%)
Miscellaneous Court Fees	increased	\$187,403	24.40%
Court Counseling Fees	increased	\$103,871	11.34%
Traffic School	increased	\$19,803	5.93%
Internet Traffic School	increased	\$14,942	6.79%
Assessment Center	increased	\$6,484	8.96%
Work Program	decreased	(\$12,357)	(-14.85%)
Collection Fees	increased	\$36,604	9.12%

The increase in Miscellaneous Court Fees was due to more business--Fee payments and Prostitution fees were both up substantially. Traffic School fees, both regular and internet, increased due to 18% more transactions compared to the same period in the prior year.

### Municipal Court Charges 2004-2008 Y-T-D



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

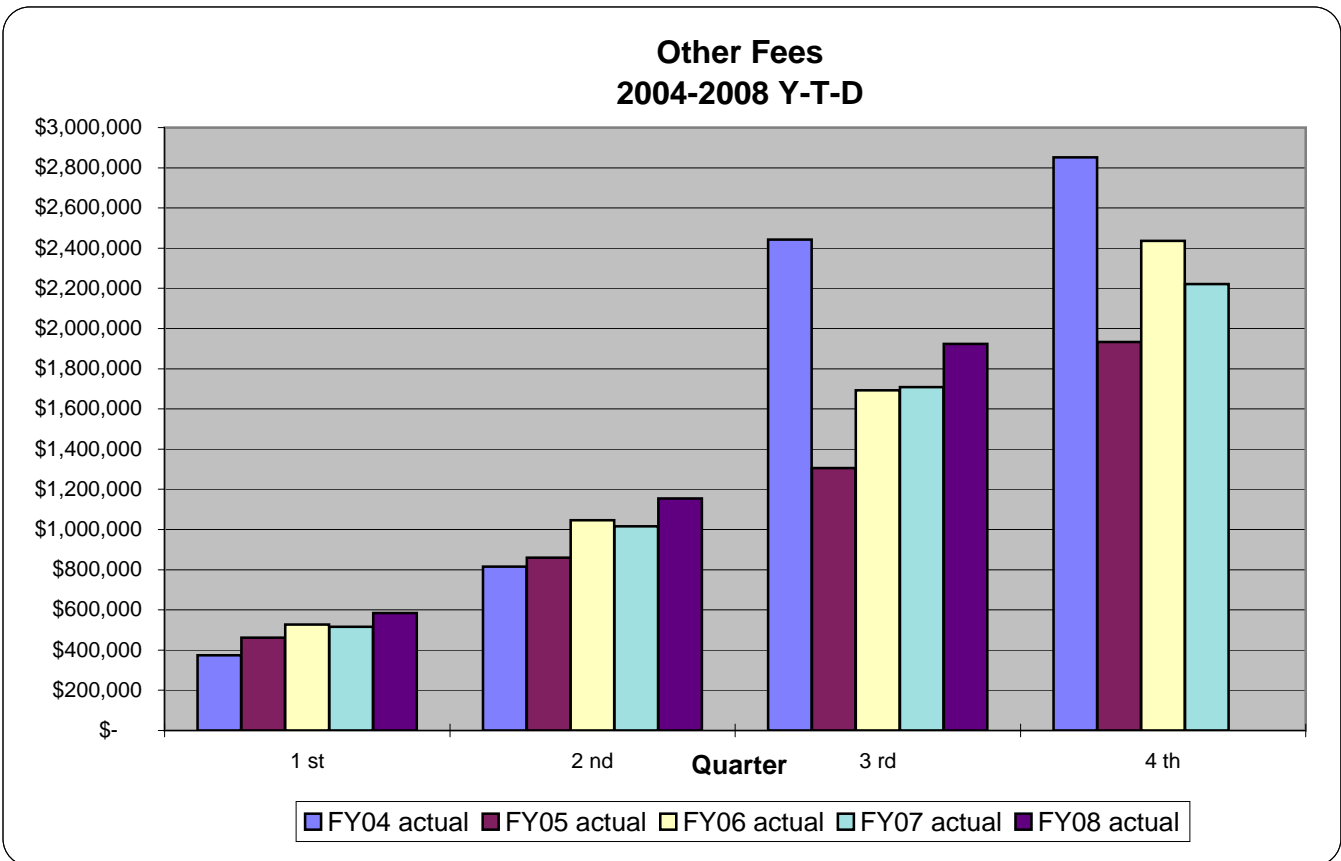
### OTHER FEES

		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	374,402	\$ 462,326	\$ 527,087	\$ 516,187	\$ 583,735	
2 nd		814,546	859,433	1,046,623	1,015,799	1,154,422	
3 rd		2,443,197	1,305,475	1,692,141	1,708,407	1,923,329	
4 th		2,852,540	1,932,501	2,436,961	2,221,052	-	2,648,244

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	13%	24%	22%	23%	22%
2nd qtr/4th qtr	29%	44%	43%	46%	44%
3rd qtr/4th qtr	86%	68%	69%	77%	73%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other Fees

Other fees increased \$214,922 (12.58%) through the third quarter of FY2008 compared to the same period in the prior year. Special Inspection Fees, Business License Applications, and UFC Permit Fees increased \$92,713 (52.22%), \$37,663 (18.04%), and \$54,406 (12.90%)--respectively. Conversely, Traffic Fees slipped \$40,430 (-21.73%).



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### MISCELLANEOUS FEES

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 514,445	\$ 573,077	\$ 681,183	\$ 1,092,828	\$ 1,098,358	
2 nd	851,419	983,701	1,144,023	1,791,315	1,811,074	
3 rd	1,269,380	1,424,894	1,806,456	2,484,558	2,626,585	
4 th	2,005,194	2,154,610	2,729,908	3,102,118	-	3,633,826

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	27%	25%	35%	30%
2nd qtr/4th qtr	42%	46%	42%	58%	50%
3rd qtr/4th qtr	63%	66%	66%	80%	72%
4th qtr/4th qtr	100%	100%	100%	100%	100%

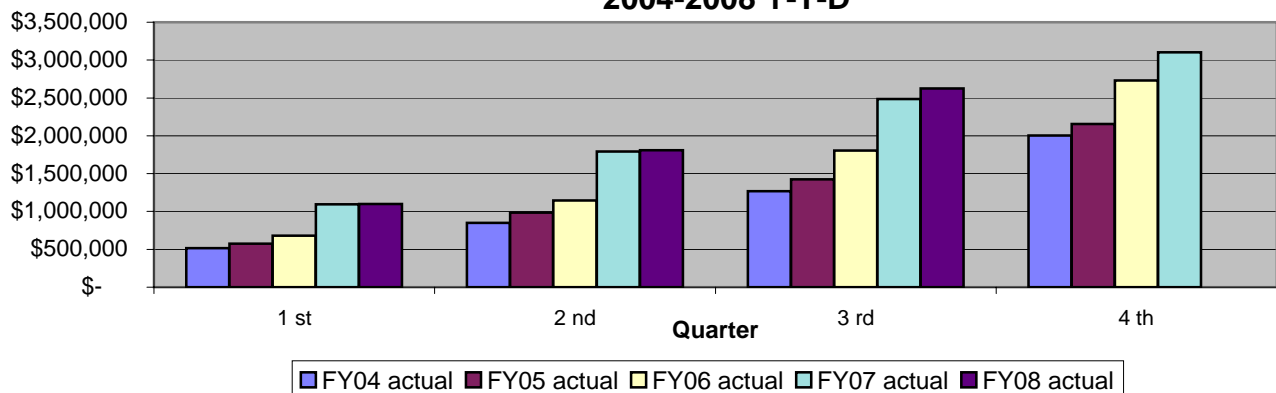
### Trend Analysis--Miscellaneous Fees

Miscellaneous fees through the third quarter of FY2008 increased \$142,027 (5.72%) compared to the prior year. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges increased \$478,481 (23.09%) while Theater Performances decreased \$335,991 (-81.54%). The following details some of the more significant increases noted to Recreation Charges:

Recreation Charges	\$increase	%increase
Park User Fees	\$141,329	416.86%
Tournament Fees	\$76,430	82.48%
Recreation Class Fees	\$257,135	16.50%

The increase in Park User Fees was due to the addition of Floyd Lamb Park while Tournament Fees increased due to an additional tournament added as part of the Mayor's Cup Soccer Tournament. The large decline noted in Theatre Performances (Cultural Activity Fees) was due to a policy decision in FY2007 to recognize services rendered to the City Council and Mayor (strictly for reporting purposes--no payments were received because they were not actually charged). In FY2008, services rendered to the City Council and Mayor have not been recognized and this accounts for large decrease noted in the category.

**Miscellaneous Fees  
2004-2008 Y-T-D**





## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### TRANSPORTATION FEES

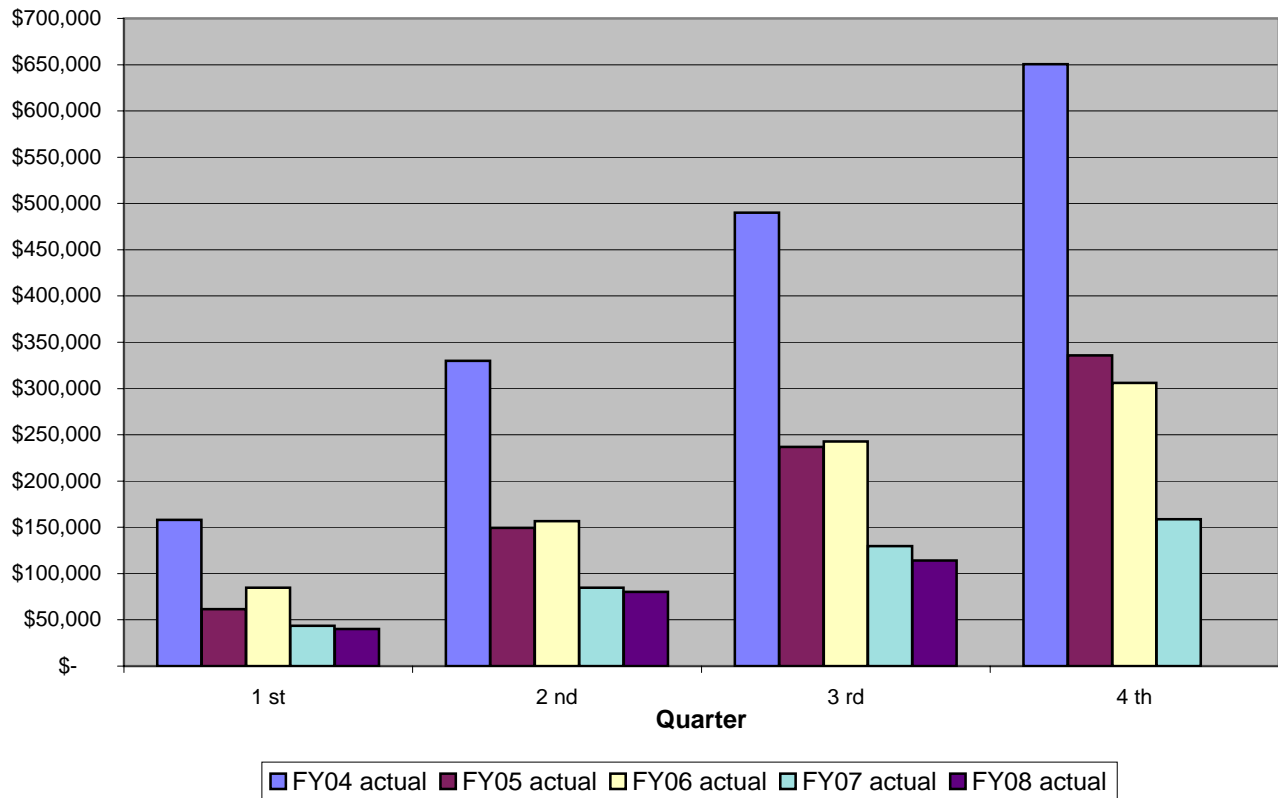
		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	157,892	\$ 61,515	\$ 84,764	\$ 43,501	\$ 40,095	
2 nd		329,835	149,412	156,589	84,659	80,311	
3 rd		490,102	236,998	242,821	129,772	114,183	
4 th		650,635	335,700	306,040	158,756	-	146,535

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	24%	18%	28%	27%	27%
2nd qtr/4th qtr	51%	45%	51%	53%	55%
3rd qtr/4th qtr	75%	71%	79%	82%	78%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Transportation Fees

Transportation Fees declined \$15,589 (-12.01%) through the third quarter of FY2008 compared to the prior year. Transportation Fees consist of Trolley Fares and Bus Stop Shelter Revenue. Trolley Fares and Bus Stop Shelter Revenue decreased \$8,579 (-7.18%) and \$7,010 (-68.59%)--respectively.

**Transportation Fees  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### EMS TRANSPORTS

		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	247,831	\$ 467,741	\$ 632,529	\$ 577,300	\$ 517,460	
2 nd		451,900	1,078,614	1,196,209	1,134,997	1,136,415	
3 rd		716,734	1,641,363	1,799,560	1,698,576	1,839,474	
4 th		1,137,935	2,281,837	2,376,429	2,204,197	-	2,225,674

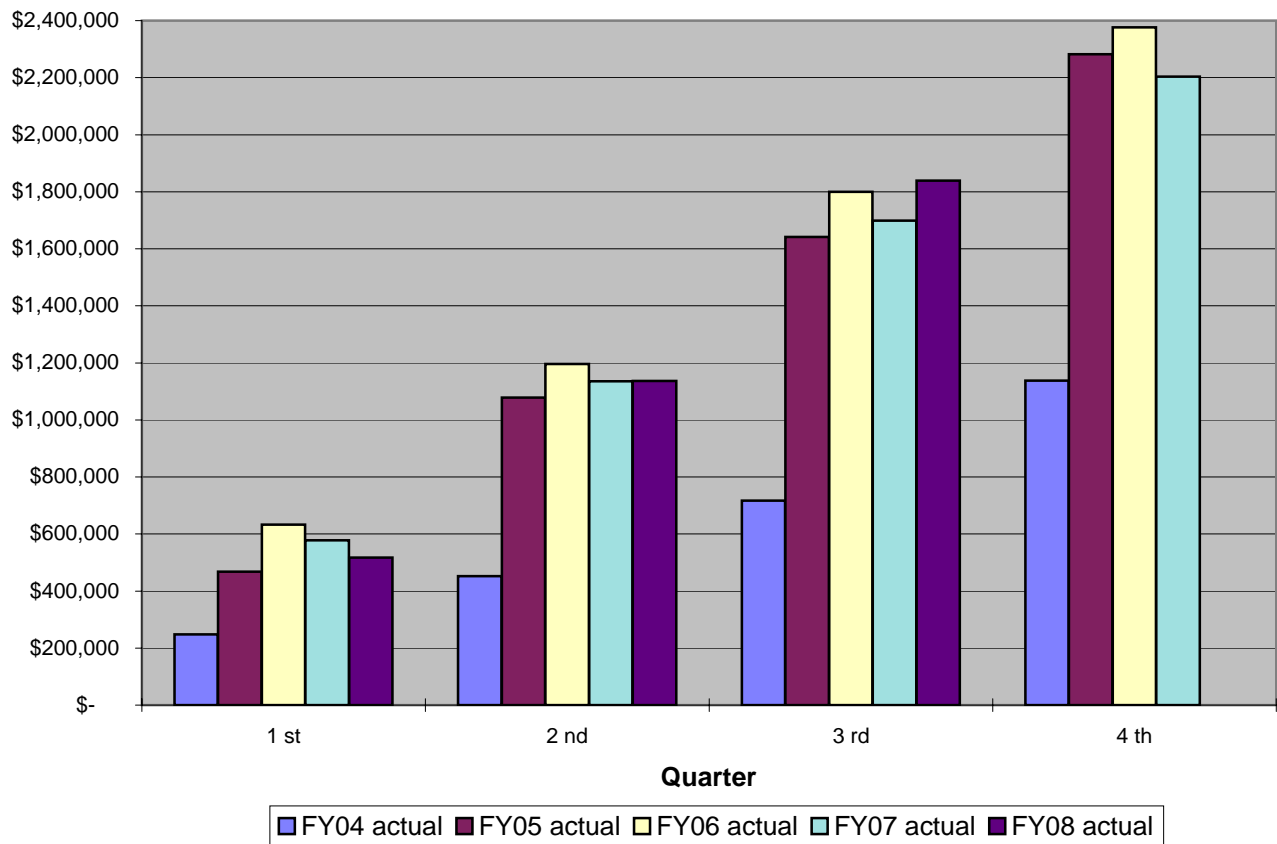
### Ratio Analysis

	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	N/A	20%	27%	26%	23%
2nd qtr/4th qtr	N/A	47%	50%	51%	51%
3rd qtr/4th qtr	N/A	72%	76%	77%	83%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--EMS Transports

EMS transport revenue increased \$140,898 (8.30%) through the third quarter of FY2008 compared to the same period in the prior year. The increase in revenue can be attributed to a 26% increase in the number of transports compared to the same period in the prior year.

**EMS Transports  
2004-2008 Y-T-D**

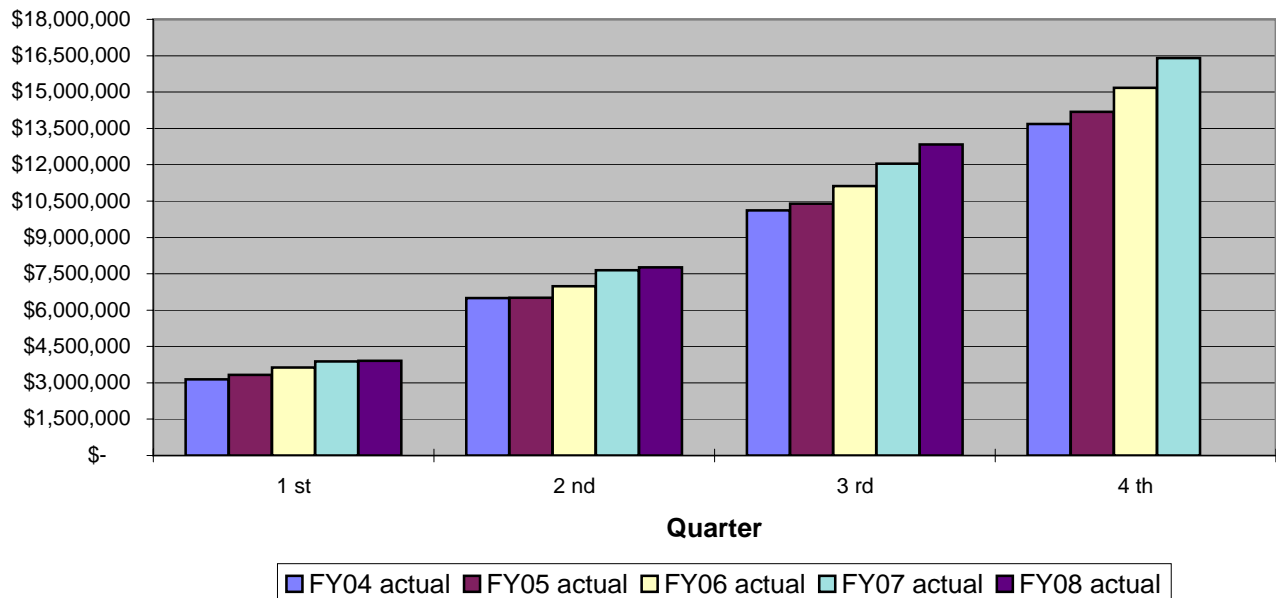


# GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

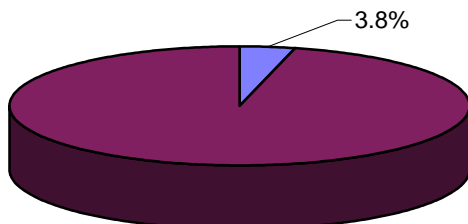
<b>FINES &amp; FORFEITS</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 3,138,211	\$ 3,331,540	\$ 3,626,532	\$ 3,882,214	\$ 3,902,965	
2 nd	6,492,417	6,511,406	6,989,340	7,651,260	7,770,408	
3 rd	10,110,119	10,388,495	11,125,209	12,043,180	12,837,119	
4 th	13,675,278	14,183,123	15,176,504	16,406,342	-	17,091,743

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	23%	23%	24%	24%	23%	
2nd qtr/4th qtr	47%	46%	46%	47%	45%	
3rd qtr/4th qtr	74%	73%	73%	73%	75%	
4th qtr/4th qtr	100%	100%	100%	100%		100%

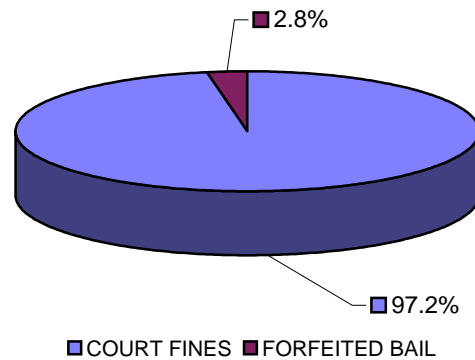
**Fines & Forfeits  
2004-2008 Y-T-D**



**Fines & Forfeits as a % of Total Revenue**



**Fines & Forfeits by Subcategories**



## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

### COURT FINES

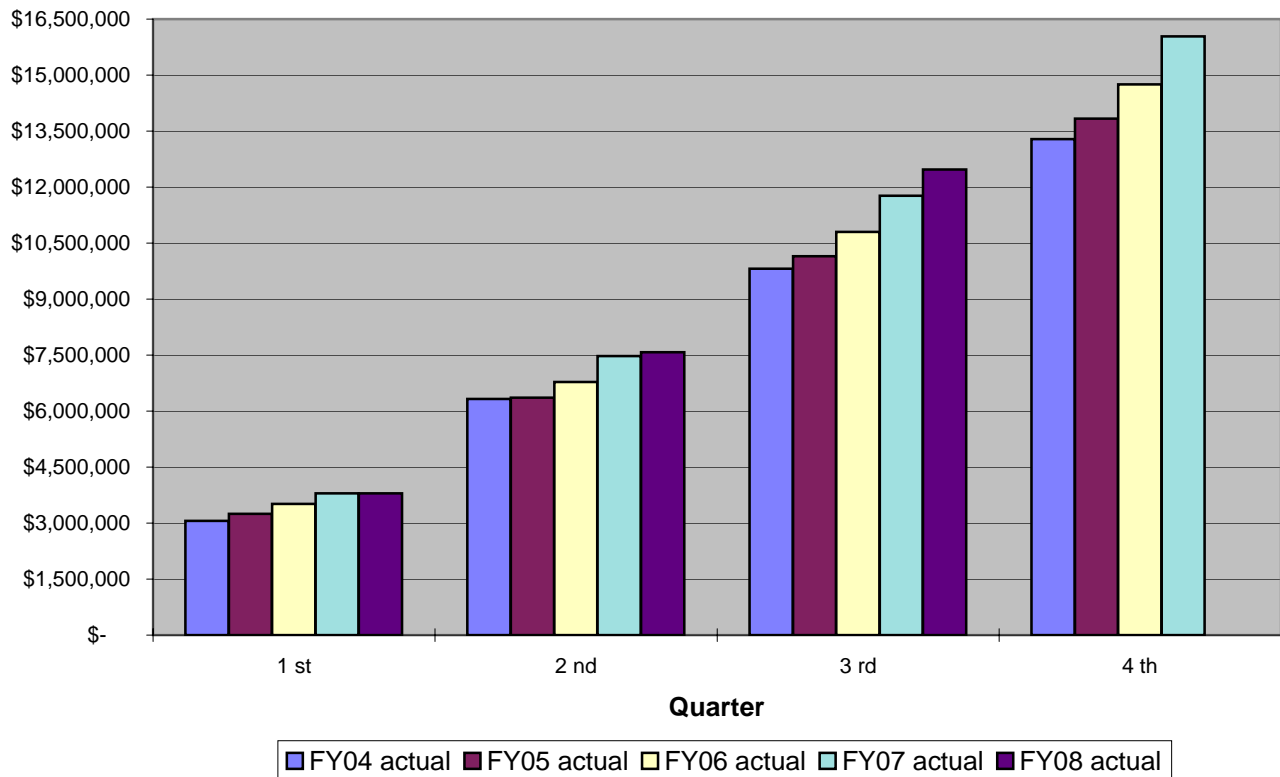
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 3,064,285	\$ 3,251,492	\$ 3,517,177	\$ 3,793,136	\$ 3,800,793	
2 nd	6,324,637	6,356,674	6,777,869	7,473,267	7,578,678	
3 rd	9,810,831	10,144,795	10,799,490	11,768,988	12,475,596	
4 th	13,284,396	13,836,384	14,749,114	16,033,088	-	16,722,498

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	23%	24%	24%	23%
2nd qtr/4th qtr	48%	46%	46%	47%	45%
3rd qtr/4th qtr	74%	73%	73%	73%	75%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Court Fines

Court Fines increased \$706,608 (6.00%) through the third quarter of FY2008 compared to the same period in the prior year. There are two material line items in the category--Municipal Court Fines and Bail Converted to Fines. Municipal Court Fines increased \$622,893 (6.84%) while Bail Converted to Fines increased \$106,215 (4.02%). The total number of transactions for fines and installment receipts through the third quarter increased 8.94% while the amount per transaction decreased -1.91%.

**Court Fines  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

### FORFEITED BAIL

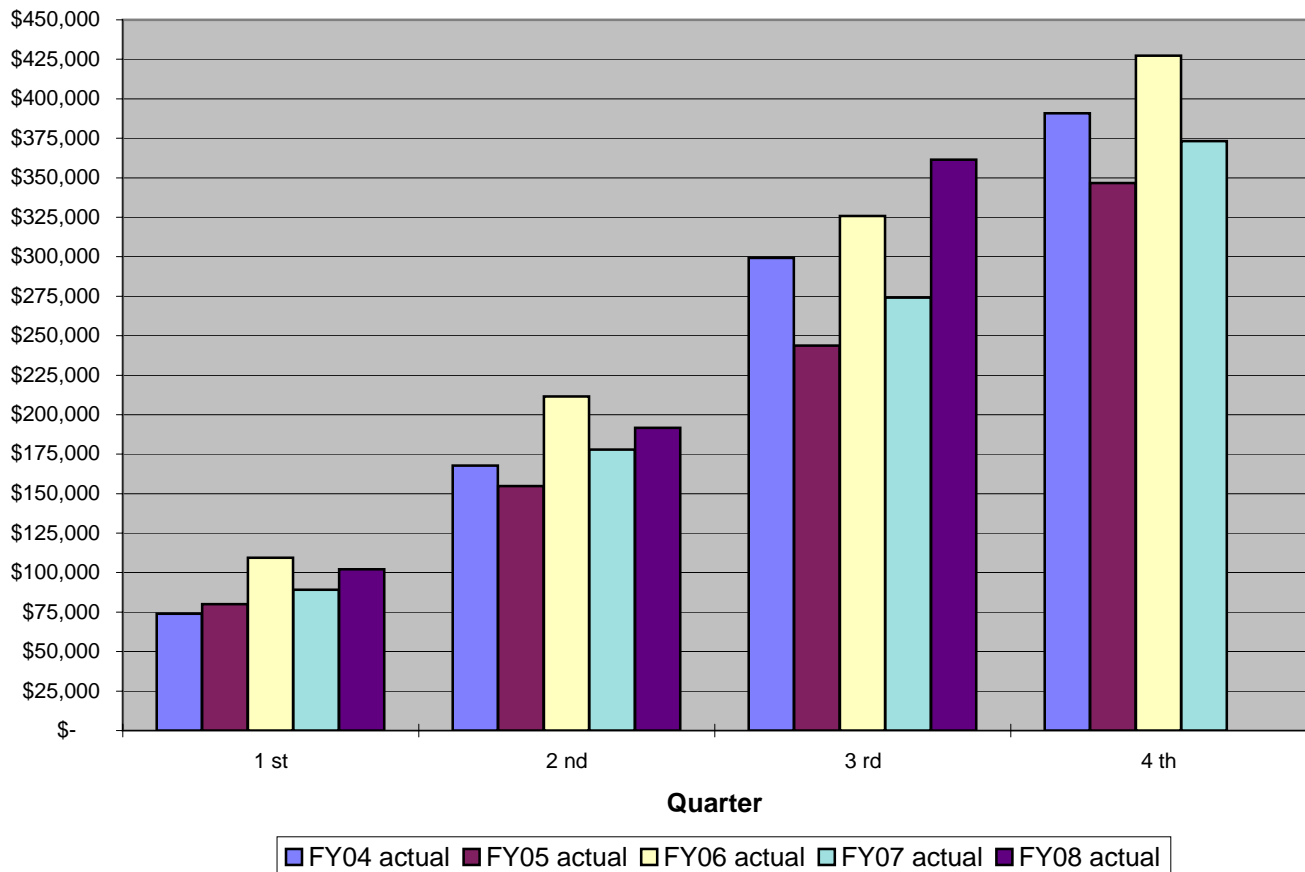
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 73,926	\$ 80,048	\$ 109,355	\$ 89,078	\$ 102,172	
2 nd	167,780	154,732	211,471	177,993	191,730	
3 rd	299,288	243,700	325,719	274,192	361,523	
4 th	390,882	346,739	427,390	373,254	-	369,245

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	19%	23%	26%	24%	28%
2nd qtr/4th qtr	43%	45%	49%	48%	52%
3rd qtr/4th qtr	77%	70%	76%	73%	98%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Forfeited Bail

Forfeited Bail increased \$87,331 (31.85%) through the third quarter of FY2008 compared to the same period in the prior year.

**Forfeited Bail  
2004-2008 Y-T-D**

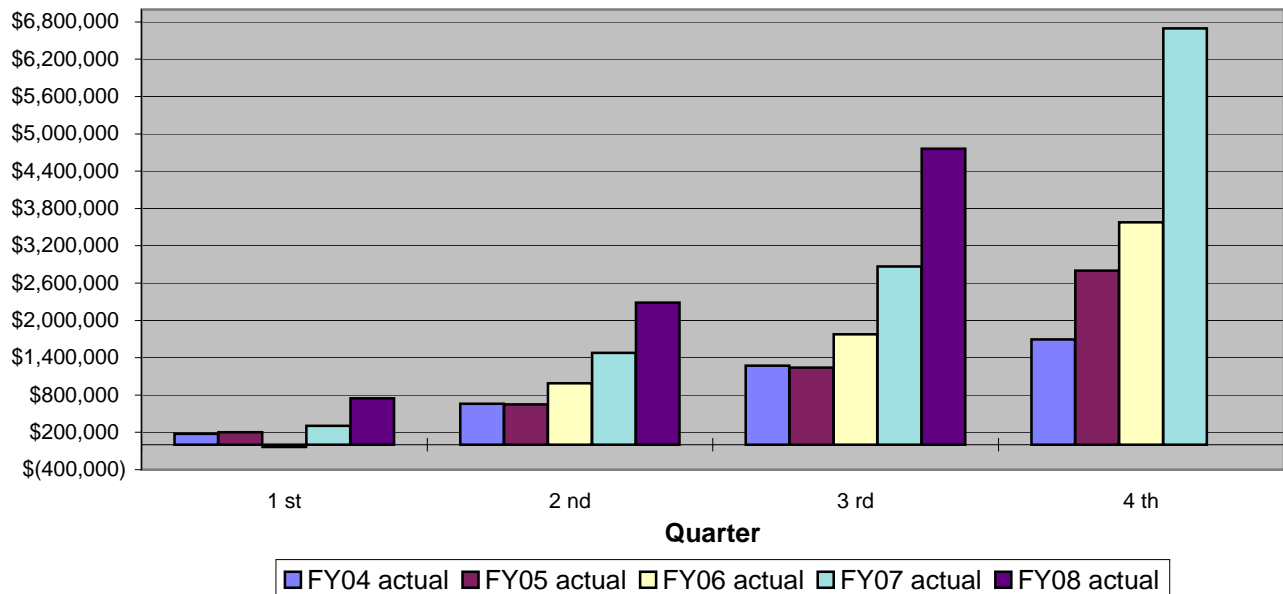


# GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

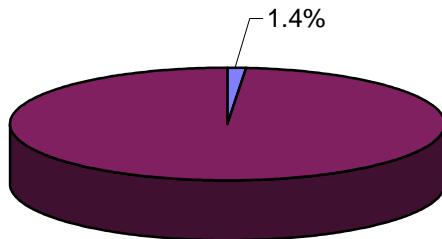
<b>MISCELLANEOUS</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 175,763	\$ 200,445	\$ (35,660)	\$ 303,875	\$ 748,746	
2 nd	660,030	651,722	990,203	1,476,403	2,288,534	
3 rd	1,272,692	1,243,733	1,775,382	2,868,774	4,759,099	
4 th	1,695,609	2,801,484	3,577,805	6,694,304	-	5,584,081

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	10%	7%	-1%	5%	13%
2nd qtr/4th qtr	39%	23%	28%	22%	41%
3rd qtr/4th qtr	75%	44%	50%	43%	85%
4th qtr/4th qtr	100%	100%	100%	100%	100%

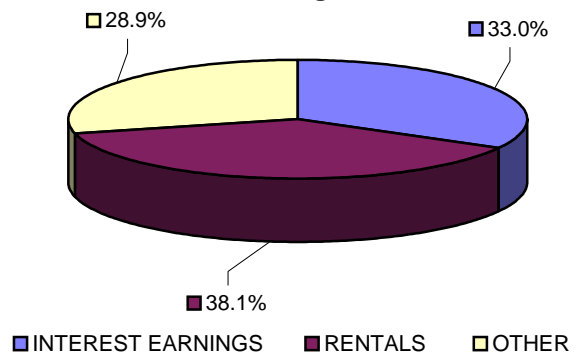
**Miscellaneous  
2004-2008 Y-T-D**



**Miscellaneous Revenue as a % of Total Revenue**



**Miscellaneous Revenue by Subcategories**



## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

### INTEREST EARNINGS

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ (99,380)	\$ (95,814)	\$ (223,930)	\$ (146,947)	\$ (93,989)	
2 nd	24,763	126,098	334,957	482,813	749,911	
3 rd	142,647	280,259	769,720	1,300,096	1,571,792	
4 th	126,848	1,179,134	1,821,731	3,348,180	-	3,237,990

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	-78%	-8%	-12%	-4%	-3%
2nd qtr/4th qtr	20%	11%	18%	14%	23%
3rd qtr/4th qtr	112%	24%	42%	39%	49%
4th qtr/4th qtr	100%	100%	100%	100%	100%

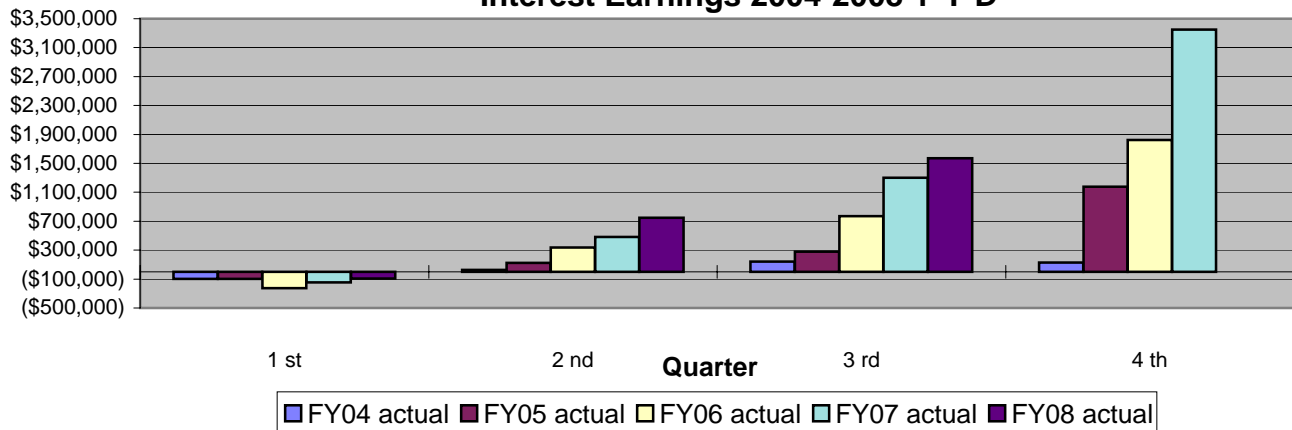
### Trend Analysis--Interest Earnings

Interest Earnings is comprised of Investment Income and Other Interest Earnings. The revenue category increased \$271,696 (20.90%) through the third quarter. The following details the activity for Investment Income for the period (July through March) compared to the same period in the prior fiscal year:

	FY08	FY07	\$variance	%variance
July	(568,217)	(501,055)	(67,162)	13.40%
August	131,893	164,155	(32,262)	(19.65%)
September	184,356	183,940	416	0.23%
October	165,810	141,451	24,359	17.22%
November	225,219	152,964	72,255	47.24%
December	267,149	133,912	33,237	99.50%
January	208,857	267,997	(59,140)	(22.07%)
February	200,020	169,520	30,500	18.00%
March	267,614	274,472	(6,858)	(2.50%)

July's negative interest figures are the reversals of the June accruals from the respective prior years. FY2007's accrual was 13.40% larger than the FY2006 accrual. August through March of FY2008, which represents July through February interest, increased \$96,319 (9.76%) compared to the same months in the prior year. The increase for Investment Income was due to a better effective rate of return and an increase in the average daily balance of the investment pool.

**Interest Earnings 2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

### RENTALS

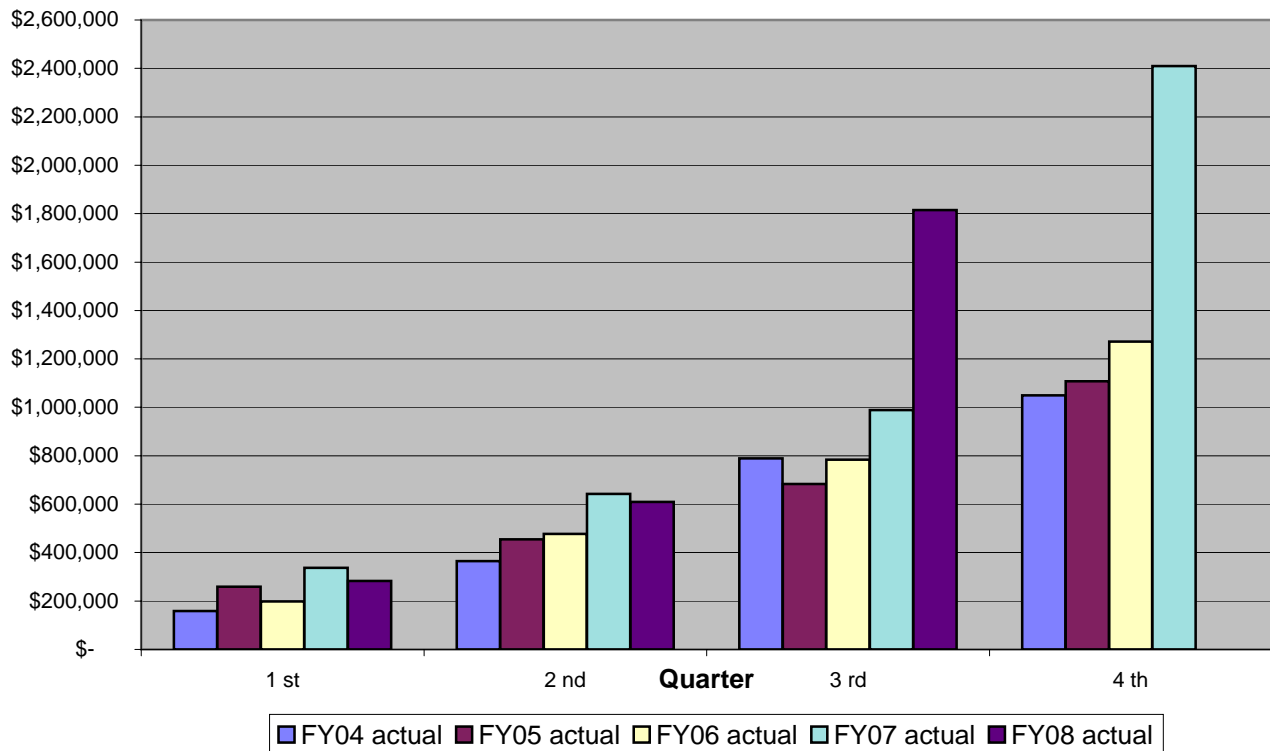
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 159,254	\$ 259,061	\$ 197,925	\$ 337,651	\$ 282,362	
2 nd	364,466	454,841	476,807	642,681	608,733	
3 rd	789,367	683,840	784,207	988,182	1,814,261	
4 th	1,049,483	1,107,914	1,271,052	2,409,348	-	1,559,835

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	15%	23%	16%	14%	18%
2nd qtr/4th qtr	35%	41%	38%	27%	39%
3rd qtr/4th qtr	75%	62%	62%	41%	116%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Rentals

Rental revenue through the third quarter of FY2008 increased \$826,079 (83.60%) compared to the same period in the prior year. The large increase was due to additional rental revenue provided by the City's new building "The Atrium"--\$806,407 in additional revenue was realized. Factoring out the additional revenue provided by "The Atrium" the line item was up by a modest 2%.

**Rentals  
2004-2008 Y-T-D**





## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

### OTHER

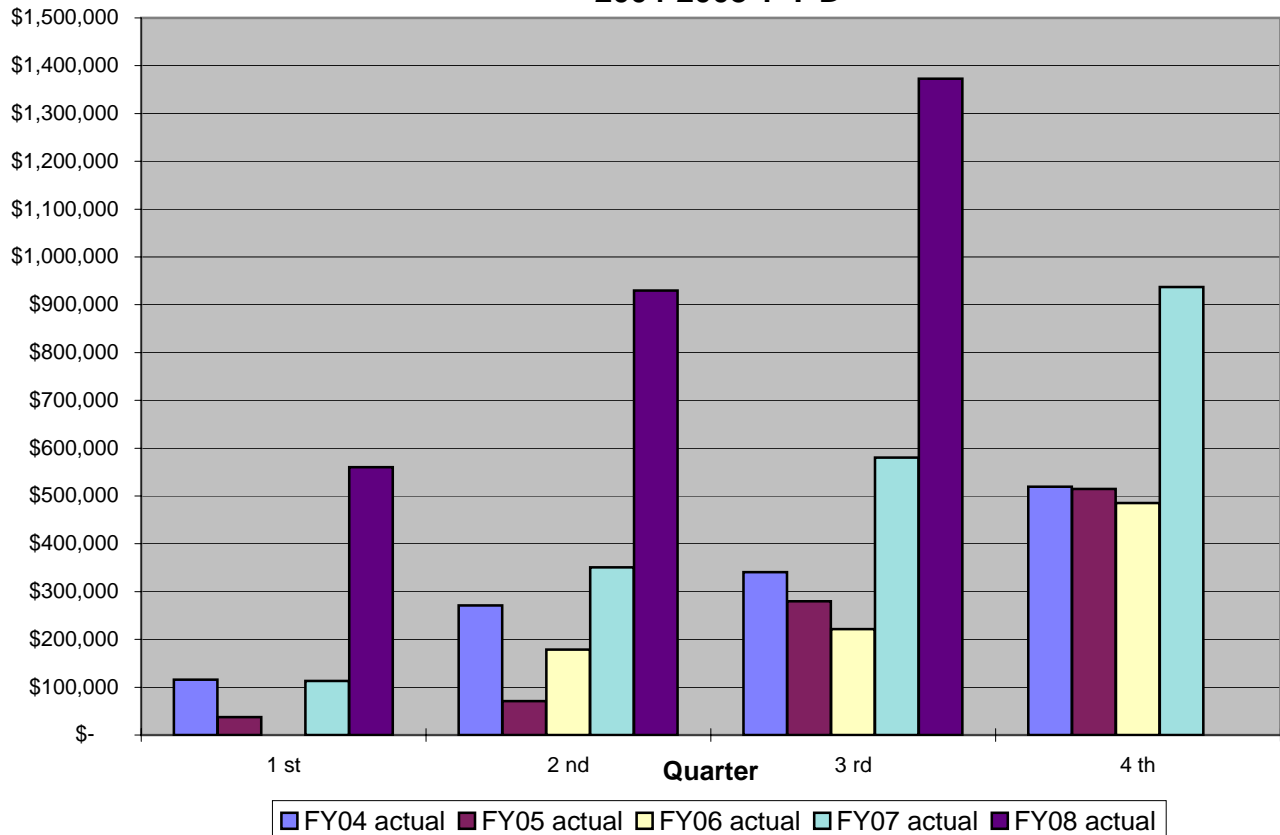
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 115,889	\$ 37,198	\$ (9,655)	\$ 113,171	\$ 560,373	
2 nd	270,801	70,783	178,439	350,909	929,890	
3 rd	340,678	279,634	221,455	580,496	1,373,046	
4 th	519,278	514,436	485,022	936,776	-	786,256

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	7%	-2%	12%	71%
2nd qtr/4th qtr	52%	14%	37%	37%	118%
3rd qtr/4th qtr	66%	54%	46%	62%	175%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other

Other revenues increased \$792,550 (137%) through the third quarter of FY2008 compared to the same period in the prior year. The large increase was in part due to a large payment received as part of a legal settlement, as well as, a deposit made by developers in connection with downtown development. In addition, there was a \$250,000 refund for overbilled utility services.

**Other  
2004-2008 Y-T-D**



## SELECTED ENTERPRISE FUND REVENUES

### BUILDING PERMITS

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$3,618,116	\$ 2,973,064	\$ 4,114,647	\$ 3,262,760	\$ 1,864,486	
2 nd	7,168,598	5,528,239	7,177,823	6,066,697	4,198,935	
3 rd	10,961,998	8,438,444	12,474,771	9,965,541	6,294,013	
4 th	16,819,715	12,548,297	16,429,819	13,563,218	-	14,145,532

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	22%	24%	25%	24%	13%
2nd qtr/4th qtr	43%	44%	44%	45%	30%
3rd qtr/4th qtr	65%	67%	76%	73%	44%
4th qtr/4th qtr	100%	100%	100%	100%	100%

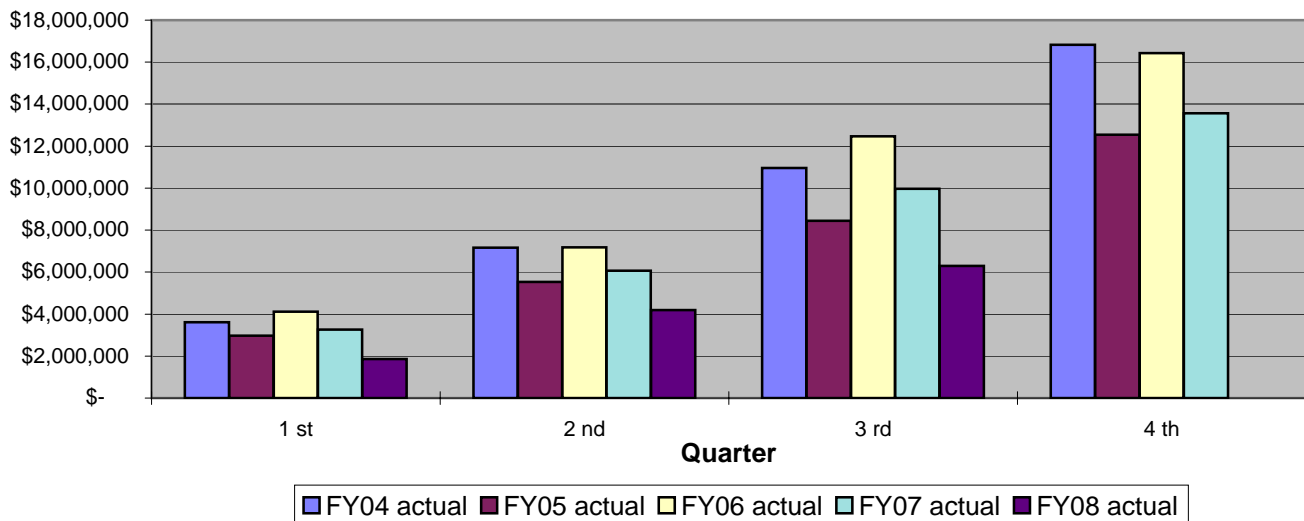
### Trend Analysis--Building Permits

Building Permits, through the third quarter of FY2008, decreased \$3,671,528 (-36.84%) compared to the prior year. The following details the activity in the category through the third quarter:

Structural Permits	\$	(1,560,829)	(-35.89%)
Electrical Permits	\$	(249,177)	(-30.64%)
Plumbing Permits	\$	121,039	21.34%
Air Conditioning Permits	\$	(143,412)	(-29.37%)
Plans Check Fees	\$	(1,624,125)	(-51.13%)
Plans O/T Reimb.	\$	(118,135)	(-86.35%)
Express Admin. Fee	\$	(70,550)	(-87.59%)
Express Hourly Plans Check	\$	(22,510)	(6.83%)

The overall decrease in the category was due to the problems in the housing market.

### Building Permits 2004-2008 Y-T-D



## SELECTED ENTERPRISE FUND REVENUES

### SEWER CONNECTION FEES

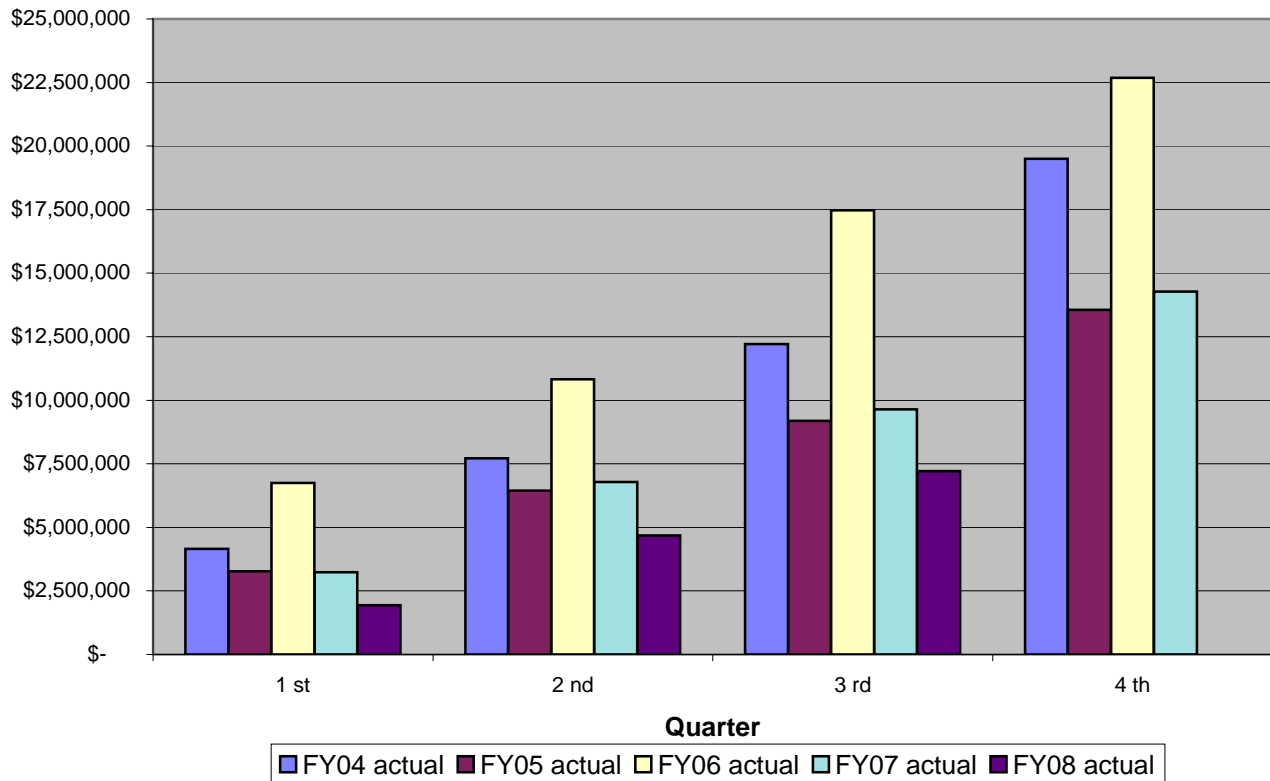
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$4,151,346	\$ 3,270,694	\$ 6,743,724	\$ 3,229,235	\$ 1,935,865	
2 nd	7,712,063	6,444,249	10,821,869	6,789,672	4,682,827	
3 rd	12,204,556	9,187,258	17,477,261	9,643,534	7,208,776	
4 th	19,502,536	13,552,228	22,687,522	14,274,167	-	13,000,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	21%	24%	30%	23%	15%
2nd qtr/4th qtr	40%	48%	48%	48%	36%
3rd qtr/4th qtr	63%	68%	77%	68%	55%
4th qtr/4th qtr	100%	100%	100%	100%	100%

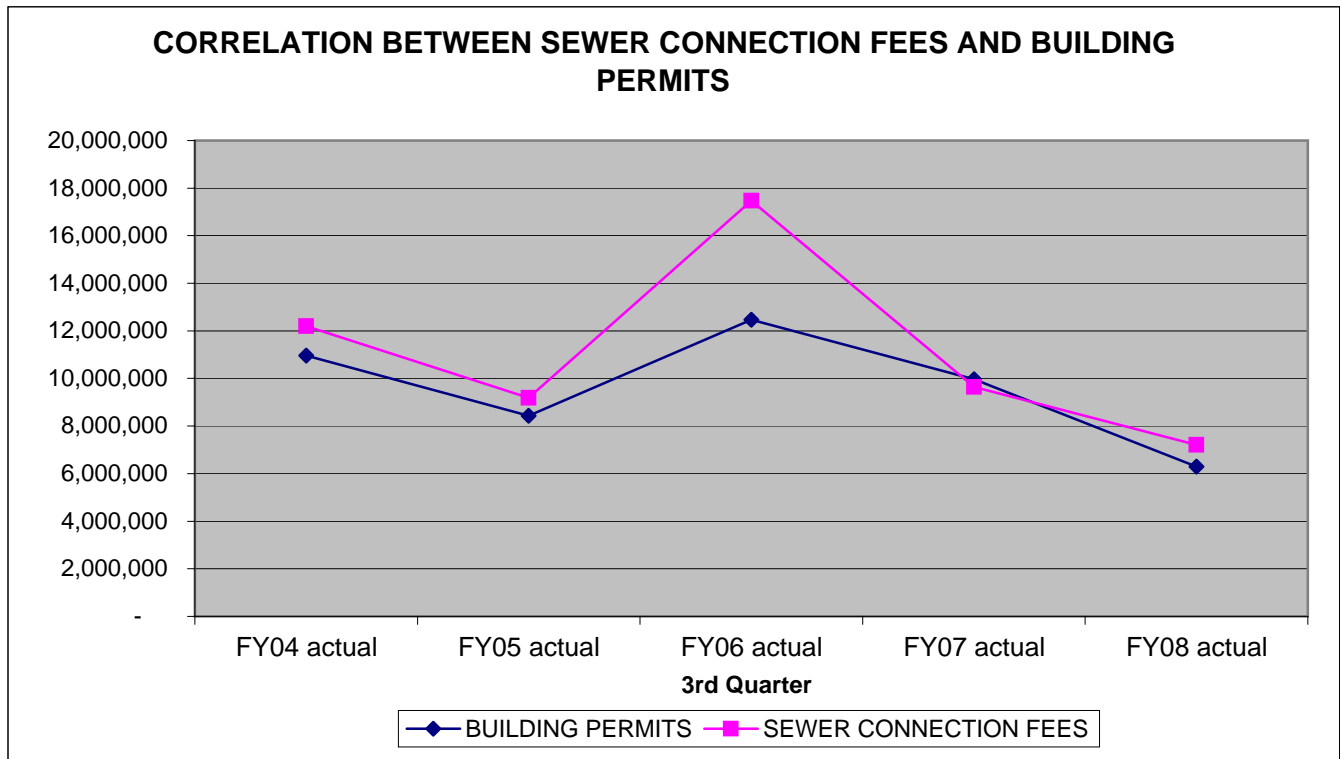
#### Trend Analysis--Sewer Connection Fees

Sewer Connection fees decreased \$2,434,758 (-25.25%) through the third quarter of FY2008 compared to the same period in the prior year. The decrease in the category was due to the problems in the housing market.

**Sewer Connection Fees  
2004-2008 Y-T-D**



## SELECTED ENTERPRISE FUND REVENUES



## SELECTED ENTERPRISE FUND REVENUES

### PARKING REVENUE

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 919,014	\$ 917,924	\$ 971,101	\$ 962,377	\$ 1,067,459	
2 nd	1,890,493	2,033,382	2,053,332	1,919,962	2,205,002	
3 rd	2,898,010	2,997,298	3,200,555	2,994,111	3,421,322	
4 th	3,880,119	3,923,394	4,229,602	4,065,238	-	4,216,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	23%	23%	24%	25%
2nd qtr/4th qtr	49%	52%	49%	47%	52%
3rd qtr/4th qtr	75%	76%	76%	74%	81%
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Parking Revenue

Parking revenue through the third quarter of FY2008 increased \$427,211 (14.27%) compared to the prior year. The revenue category consists of Meter fees, Fines, and Penalties. Meter Fees, Fines, and Penalties increased \$25,072 (2.79%), \$246,171 (16.19%), and \$155,968 (27.13%)--respectively. The increase can be attributed to more aggressive collection efforts.

**Parking Revenue (Meter Fees, Fines, & Penalties)  
2004-2008 Y-T-D**

